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Inventory of Income Security Programs in Canada

Recent Initiatives and Statistical Update as of January 1987

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Recent Initiatives and Statistical Update as of January 1987

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PREFACE

This report represents the third in the series entitled Inventory of Income Security Programs in Canada. The two earlier editions contained full program descriptions and statistical information on approximately 100 federal, provincial and municipal programs providing financial benefits to individuals and families. In the interest of providing users with current information, Deputy Ministers of Social Services agreed at their December 1986 meeting that the full Inventory should be updated on a biennial basis, and that interim reports should be issued in intervening years to highlight program changes and provide statistical updates. This is the first interim report covering the period of July 1985 to January 1987.

We would like to acknowledge the contribution of the provincial departments responsible for the administration of income security programs in the preparation of this joint federal-provincial report. In particular, we wish to extend our thanks to the members of the Continuing Committee of Officials Reporting to Deputy Ministers of Social Services, who provided support and served as a focal point during the review of the draft. The assistance of the following groups is also appreciated: Income Security Programs Branch and Social Service Programs Branch of the Department of National Health and Welfare; Insurance Branch of Employment and Immigration Canada; Canadian Pension Commission and Pensions, Health and Social Programs Branch of the Department of Veterans Affairs; Statistical Services Division of Revenue Canada, Taxation; Occupational Safety and Health Branch of Labour Canada; Labour Division of Statistics Canada; the provincial Workers' Compensation Boards; and the various provincial departments which administer taxation and shelter assistance programs.

This update to the Inventory of Income Security Programs in Canada was prepared by the staff of the Information Services Section, Information Systems Directorate, Policy, Communications and Information Branch. The team included Susan McKellar, Liz Nieman, Mary Pichette, Gilles Séguin, Anne Tweddle and Rigo Vettoretti under the direction of Marilyn Willis, Chief of the Information Services Section. Micheline Charette, Jocelyne Colman and Murielle Mair were responsible for the production of the manuscript.

Please contact the Information Services Section at the address noted at the beginning of this document should you have any questions or comments concerning the report. Material contained in all editions of the Inventory has been reviewed and approved by the department responsible for the administration or operation of each program. Additional information on any program may be obtained from the relevant federal, provincial or municipal department.

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INTRODUCTION

Approximately 100 federal, provincial and municipal programs providing financial benefits to Canadians are described in the series of National Health and Welfare reports entitled Inventory of Income Security Programs in Canada. This interim report provides highlights of the changes that have occurred in these programs since the last full Inventory was issued, as well as statistical updates. Used in conjunction with the July 1985 Inventory, this report gives a comprehensive summary of the income security system in Canada as it existed in January 1987.

For the purpose of this report, **an income security program is any federal, provincial or municipal program having as its main objective the provision of direct financial benefits to individuals or families in Canada.** Included in this concept of income security programs are the following: federal and provincial senior citizens' and children's programs; social assistance programs administered by provincial and municipal governments (most of which are cost-shared with the federal government); provincial taxation and shelter assistance programs; provincial workers' compensation programs; federal and provincial pension plans; the federal Unemployment Insurance program; and federal war veterans' financial benefit programs. Selected federal income tax exemptions and deductions which are sometimes seen as being complementary to the income security system are also covered.

This report is divided into two sections: "Recent Initiatives in Income Security" and "Statistical Update". The first section discusses major commissions and studies whose recommendations may affect Canada's income security system, highlights program changes which occurred between July 1985 and January 1987, and provides an overview of income security expenditures. The second section presents, by chapter, updated versions of all the tables which appeared in the July 1985 Inventory. In general, benefit rates are provided for 1986 and 1987, benefit expenditures refer to the 1985-86 fiscal year, and data on beneficiaries refer to March 1986. The statistical tables in the appendices have also been updated. In addition, a "Selected Bibliography" of relevant government publications may be found in Appendix F.

The following symbols are used throughout this report.

n/a - not available
-- - not applicable
e - estimate
p - preliminary
r - revised

Table 1.1

CANADIAN INCOME SECURITY PROGRAMS AND RELATED PROVISIONS

JULY 1985 TO JANUARY 1987

Jurisdiction	Senior Citizens' Financial Benefits	Children's Financial Benefits	Social Assistance[1]	Taxation/Shelter Assistance[2]	Provincial Workers' Compensation	Pension Plans	Unemployment Insurance	War Veterans' Financial Benefits
Canada	Old Age Security Guaranteed Income Supplement Spouse's Allowance	Family Allowances Child Tax Credit	Canada Assistance Plan	Basic Personal Exemption Age Exemption Married/Equivalent to Married Exemption Exemption for Dependent Children Child Care Expense Deduction Disability Deduction Pension Income Deduction Refundable Sales Tax Credit		Canada Pension Plan	Unemployment Insurance	Veterans' and Civilians' Disability Pensions War Veterans' and Civilian War Allowances
Newfoundland	School Tax Exemption	Special Child Welfare Allowance	Social Assistance	School Tax Exemption	Workers' Compensation			
Prince Edward Island	Tax Deferral for Senior Citizens		Financial Assistance	Residential Property Tax Credit Provincial Tax Credit	Workers' Compensation			
Nova Scotia	Special Social Assistance Property Tax Rebate for Senior Citizens Rental Assistance Program		Family Benefits (provincial) Municipal General Assistance		Workers' Compensation			
New Brunswick	Rental Assistance for the Elderly and for the Disabled		Long Term Established Needs Upgrading, Training & Placement Interim Assistance Social Assistance (incl. Disability Allowance)	Property Tax Assessment Exemption[3] Property Tax Allowance Program Residential Property Tax Credit Rental Assistance for the Elderly and for the Disabled	Workers' Compensation			
Quebec	LOGIRENTE (Senior Citizens' Rental Assistance Program) Real Estate Tax Refund	Quebec Family Allowances Supplement for Handicapped Children	Social Aid Work Income Supplement	Real Estate Tax Refund Availability Allowance	Workers' Compensation	Quebec Pension Plan	Maternity Allowance	

See footnotes at end of table.

Table I.1 (cont'd)

CANADIAN INCOME SECURITY PROGRAMS AND RELATED PROVISIONS

JULY 1985 TO JANUARY 1987

Jurisdiction	Senior Citizens' Financial Benefits	Children's Financial Benefits	Social Assistance[1]	Taxation/Shelter Assistance[2]	Provincial Workers' Compensation	Pension Plans	Unemployment Insurance	War Veterans' Financial Benefits
Ontario	GAINS-A (Guaranteed Annual Income System) Property Tax Grant Sales Tax Grant	Handicapped Children's Benefits	Family Benefits (provincial): Family Benefits (Regular Assistance) GAINS-D (Guaranteed Annual Income System for the Disabled) Work Incentive Program General Welfare Assistance (municipal): General Assistance Special Assistance Supplementary Aid	Ontario Tax Credits	Workers' Compensation			
Manitoba	55 Plus - A Manitoba Income Supplement[4] Pensioner Tenants' School Tax Assistance Pensioner Home-owners' School Tax Assistance Property Tax Credit Shelter Allowances for Elderly Renters	Child Related Income Support Program	Social Allowances (provincial) Municipal Assistance	Property Tax Credit Resident Homeowners' Tax Assistance Shelter Allowances for Family Renters Cost-of-Living Tax Credit Special Farm School Tax Assistance	Workers' Compensation			
Saskatchewan	Saskatchewan Income Plan Senior Citizens' Heritage Rebate Program[5] Senior Citizens' Heritage Program Saskatchewan Tax Reductions	Family Income Plan	Saskatchewan Assistance Plan	Saskatchewan Tax Reductions	Workers' Compensation	Saskatchewan Pension Plan		

See footnotes at end of table.

Table I.1 (cont'd)

CANADIAN INCOME SECURITY PROGRAMS AND RELATED PROVISIONS

JULY 1985 TO JANUARY 1987

Jurisdiction	Senior Citizens' Financial Benefits	Children's Financial Benefits	Social Assistance[1]	Taxation/Shelter Assistance[2]	Provincial Workers' Compensation	Pension Plans	Unemployment Insurance	War Veterans' Financial Benefits
Alberta	Alberta Assured Income Plan Alberta Widows' Pension Property Tax Reduction Benefits (incl. Homeowner Refund) Senior Citizens' Renter Assistance Grant and Widows' Renter Assistance Grant Senior Citizens' Home Heating Protection Program		Social Allowance (incl. Guardian Social Allowance) Assured Income for the Severely Handicapped	Alberta Renter Assistance Credit[3] Property Tax Reduction Benefits (incl. Homeowner Refund) Remote Area Heating Allowance	Workers' Compensation			
British Columbia	GAIN for Seniors Supplement (Guaranteed Available Income for Need) Land Tax Deferment Program Home Owner Grant Shelter Aid for Elderly Renters		Income Assistance GAIN for the Handicapped	Land Tax Deferment Program Home Owner Grant	Workers' Compensation			
Yukon	Income Supplement Program for Seniors Home Owners' Grant Pioneer Utility Grant		Social Assistance	Home Owners' Grant	Workers' Compensation			
Northwest Territories	Senior Citizens' Benefits Senior Citizens' Land Tax Relief		Social Assistance	Home Owner's Property Tax Rebate Program Home Heating Oil Assistance Program	Workers' Compensation			

1. Although cost-sharing of provincial and municipal social assistance programs is provided under the Canada Assistance Plan, expenditures on some of the programs in this column are not shareable.
2. Provincial taxation and shelter assistance programs with special provisions for senior citizens are also included under "Senior Citizens' Financial Benefits."
3. Program was terminated on December 31, 1986.
4. Program was formerly called Manitoba Supplement for Pensioners.
5. Program was terminated on March 31, 1986.

CHAPTER 1

RECENT INITIATIVES IN INCOME SECURITY

CHAPTER 1

This chapter presents major initiatives in the field of income security, including changes to specific programs and a discussion of recent benefit expenditures. The "Commissions and Task Forces" section discusses several federal and provincial commissions and task forces which have tabled reports since July 1985. "Program Highlights" covers changes in programs from July 1985 to January 1987, as well as initiatives related to specific programs. The last section of this chapter provides an overview of recent expenditures on income security benefits.

COMMISSIONS AND TASK FORCES

During 1985 and 1986, several commissions and task forces released reports which were relevant to Canada's income security system. Three of the federal commissions/task forces and one provincial commission are briefly discussed here. The agreement negotiated between the federal and provincial governments which is designed to enhance the employability of social assistance recipients is also outlined. Provincial initiatives relating specifically to social assistance are discussed in the "Provincial and Municipal Social Assistance Programs" section of "Program Highlights".

Royal Commission on the Economic Union and Development Prospects for Canada ("Macdonald Royal Commission")

The Macdonald Royal Commission was established in November 1982 to investigate and report on "the long-term economic potential, prospects and challenges facing the Canadian federation and its respective regions, as well as the implications that such prospects and challenges have for Canada's economic and governmental institutions, and for the management of Canada's economic affairs." Two of the areas examined were human resources and income security. The Commission's report was released in September 1985. Among other things, it recommended revisions to the Unemployment Insurance (UI) program, the introduction of a new Transitional Adjustment Assistance Program for those who have exhausted their UI benefits and are willing to move or undertake retraining to improve their employment prospects, and replacement of most existing federal tax expenditure and transfer payment programs with a Universal Income Security Program.

Ministerial Task Force on Program Review ("Nielsen Task Force")

The Nielsen Task Force was created in September 1984 with two major objectives: provision of better service to the public and improved management of federal government programs. Program reviews were carried out by study teams consisting of private and public sector specialists; all work was examined by a Private Sector Advisory Committee. The report of the Task Force was released in March 1986 as a series of study team reports presenting observations and options for future action.

The Canada Assistance Plan (CAP) was one of the programs reviewed. The terms of reference of the CAP Study Team included: (i) providing the Task Force with an understanding of CAP, including its intent and how it fits into the context of related federal social programs; (ii) determining whether or not CAP was achieving its intended purpose; (iii) determining major perceptions of CAP in provincial/territorial social service communities; (iv) determining whether more efficient alternative mechanisms had been identified; (v) determining current fiscal implications of CAP for federal and provincial treasuries; and (vi) recommending additional steps for action in light of the findings of the study team. The study team concluded that "CAP is an effective federal/provincial partnership for the alleviation of the effects of poverty throughout Canada." The team raised as a major concern the alarming increase in the proportion of unemployed employables receiving social assistance in recent years. Immediate action was recommended, to be taken jointly by the federal and provincial governments, to facilitate the transition of able-bodied unemployed social assistance recipients to the labour force and self-sufficiency, and, in doing so, to reduce welfare caseloads in each province and territory.

Federal-Provincial Agreement on Enhancement of Employment Opportunities for Social Assistance Recipients

At their conference in April 1985, the federal, provincial and territorial ministers of social services expressed serious concern about the unprecedented numbers of unemployed employables receiving social assistance in all jurisdictions. The ministers decided that existing and new initiatives to enhance the employment opportunities of social assistance recipients should be studied.

In September 1985, the federal ministers of the Department of National Health and Welfare (NHW) and Employment and Immigration Canada (EIC) and the provincial/territorial ministers with responsibility for the labour market and income security met to address this issue. A joint press release was issued, setting out a seven-point agreement between the two federal departments and the provincial/territorial departments of social services and employment which was intended to "break the cycle of welfare dependency". The seven points of the agreement are as follows:

- to establish, with provinces and territories, participation levels for social assistance recipients in EIC's Canadian Jobs Strategy (CJS) training and employment programs;

- to utilize a portion of the Canadian Jobs Strategy Innovations Program funds for pilot projects aimed at enhancing the employability of social assistance recipients;
- to change CAP guidelines to allow provinces to extend non-cash benefits for a limited transitional period for employment and training purposes and to exempt training allowances from income for social assistance purposes;
- to initiate pilot projects (financed under CAP) to assess new programs designed to promote self-sufficiency;
- to expand opportunities for social assistance recipients to participate in the Canadian Jobs Strategy and similar provincial programs;
- to develop improved information to support the management and evaluation of the programs for social assistance recipients; and
- to maintain close collaboration between EIC, NHW and provincial social services and employment departments.

Specific provincial agreements are discussed in the "Provincial and Municipal Social Assistance Programs" section of "Program Highlights".

Commission of Inquiry on Unemployment Insurance ("Forget Commission")

The Forget Commission was established in July 1985 to examine how Unemployment Insurance could " help Canada's economy to develop and its labour market to operate smoothly, how to make the system fair for everyone, and how to ensure that it offers the best possible help to Canadians who are temporarily unemployed". All elements of the UI program were reviewed, including coverage, eligibility, amount and duration of benefits, financing and administration. The report of the Commission was released in December 1986.

Newfoundland Royal Commission on Employment and Unemployment ("House Commission")

The House Commission was set up in early 1985 to investigate all aspects of employment and unemployment in Newfoundland. One of the terms of reference was the assessment of "the adequacy of the income support system in mitigating the adverse social and economic effects of unemployment". The report, which was tabled in October 1986, made a number of recommendations related to a new income security system which would provide a guaranteed basic income. The proposed system would provide a Guaranteed Basic Income (GBI) and an Earned Income Supplementation (EIS) scheme. In addition, several short-term recommendations were made, relating to social assistance, training through the UI program, eligibility for UI, and a provincial Child Tax Credit supplement.

PROGRAM HIGHLIGHTS: JULY 1985 TO JANUARY 1987

This section covers major modifications in federal and provincial income security programs which occurred between July 1985 and January 1987, as well as relevant developments which have affected specific programs. The program changes which are identified here cover general and financial eligibility criteria, benefits, and administrative provisions. As mentioned in the Introduction, however, in order that a reader fully understand a program, this section must be read in conjunction with the July 1985 Inventory. In addition to program information, this section includes 1986 and 1987 benefit rates for provincial programs (except social assistance) and relevant federal tax provisions where they differ from the 1985 rates. Federal program rates for 1986 and 1987 can be found in relevant tables in the "Statistical Update" section; revisions to these rates, other than normal annual increases, are identified as program highlights.

Budgets for 1987-88 tabled in provincial legislatures earlier this year were reviewed and all program changes taking effect in January 1987 (i.e., those which cover the entire 1987 calendar year) have been included in this report. All changes coming into force after January 1987 and not affecting the 1987 calendar year will be included in the next Inventory.

The programs in this section are presented in the same order as they appeared in the July 1985 Inventory. Programs are listed only if a change has occurred; please refer to Table I.1 for a complete list of income security programs and related provisions in effect between July 1985 and January 1987.

SENIOR CITIZENS' FINANCIAL BENEFIT PROGRAMS

FEDERAL PROGRAMS

Old Age Security, Guaranteed Income Supplement and Spouse's Allowance

- In September 1985, the Spouse's Allowance was extended to low-income widow(er)s regardless of the age of the spouse at death. This is referred to as the "Widowed Spouse's Allowance".

- New reciprocal international agreements with Barbados, Denmark and Sweden came into effect in January 1986 and with Belgium and Norway in January 1987.

PROVINCIAL PROGRAMS

PROVINCIAL INCOME SUPPLEMENTATION PROGRAMS

MANITOBA

55 Plus - A Manitoba Income Supplement (formerly the Manitoba Supplement for Pensioners)

- In July 1986, the Manitoba Supplement for Pensioners was renamed "55 Plus - A Manitoba Income Supplement". Prior to July 1986, the income of eligible persons between 55 and 64 years of age had to fall below established levels and at least 50% of their income had to come from pension sources. As of July 1986, the pension income criterion was dropped.

- In July 1986, maximum quarterly benefit levels for both client groups - persons over age 55 with low incomes and GIS recipients - were doubled to $94 for a single person and $101 for each spouse of an eligible couple.

- Also legislated in July 1986 was a provision that, as of April 1987, maximum benefit levels will be indexed annually (using the Winnipeg Consumer Price Index).

- The benefit period was changed to correspond to the fiscal year (April to March) rather than July to June.

SASKATCHEWAN

Saskatchewan Income Plan (SIP)

- In January 1987, the legislative authority for the Saskatchewan Income Plan was transferred from the Saskatchewan Assistance Regulations to the new Saskatchewan Income Plan Act.

- In January 1987, maximum monthly benefit levels were increased from $50 to $65 for eligible single persons and from $37.50 to $52.50 for each spouse of an eligible couple. Maximum monthly SIP benefit levels to GIS recipients in special-care homes and hospitals remain unchanged at $25 for a single person and $22.50 for each spouse of an eligible couple.

ALBERTA

- In 1986, the Department of Social Services and Community Health was reorganized into two new departments: the Department of Social Services and the Department of Community and Occupational Health. The Department of Social Services continues to have responsibility for the Alberta Assured Income Plan and the Alberta Widows' Pension.

Alberta Widows' Pension

- The federal Widowed Spouse's Allowance, introduced in September 1985, is considered as income in calculating entitlement to the Alberta Widows' Pension.
- The maximum benefit level payable under the Alberta Widows' Pension was increased in February 1986 from $695 to $720 per month.
- Widow(er)s qualifying for the Alberta Widows' Pension automatically receive free provincial health care insurance coverage, Blue Cross coverage and extended health benefits. (Eligibility for these non-cash benefits was inadvertently omitted from previous versions of the Inventory.)

BRITISH COLUMBIA

- In 1986, the Ministry of Human Resources was reorganized to include the housing portfolio and was renamed the Ministry of Social Services and Housing. The Ministry continues to administer the GAIN for Seniors Supplement.

YUKON

Income Supplement Program for Seniors

- The reduction rate noted in both earlier versions of the Inventory ($0.55 reduction in the maximum benefit for each $1 decrease in GIS entitlement) was incorrect. The reduction rate for seniors' benefits under this program was set in 1982 at $0.50 for each $1 decrease in GIS and has been maintained at that level since then.

PROVINCIAL TAXATION AND SHELTER ASSISTANCE PROGRAMS FOR SENIORS

QUEBEC

LOGIRENTE (Senior Citizens' Rental Assistance Program)

- Amendments to the LOGIRENTE program implemented between the 1984-85 benefit period (i.e., from October 1st to September 30th) and 1986-87 are noted in the following table.

	1984-85	1985-86	1986-87
Minimum annual income			
- roomer	$3,795	$4,029	$4,224
- single, renter/homeowner	4,815	5,049	5,244
- couple, renter/homeowner	7,650	8,025	8,334
Monthly eligible shelter cost			
- roomer	200	205	215
- single, renter/homeowner	255	270	283
- couple, renter/homeowner	295	310	325
Maximum monthly allowance			
- roomer	78.84	78.20	82.05
- single, renter/homeowner	100.90	107.83	113.93
- couple, renter/homeowner	77.81	82.03	87.49

ONTARIO

Property Tax Grant

- The maximum grant for 1987 is $600, up from $500.

MANITOBA

Shelter Allowances for Elderly Renters (SAFER)

- As of January 1987, SAFER benefits are available to eligible single persons 55 years of age or over and couples, if one spouse is 55 years of age or over. It is no longer a requirement that some income be derived from pension sources.

Pensioner Homeowners' School Tax Assistance

- As of January 1987, Pensioner Homeowners' School Tax Assistance has been extended to all homeowners between 55 and 64 years of age on the basis of income levels, regardless of source. All homeowners over the age of 65 who live in dwellings subject to school taxation are still eligible, regardless of their income.

- Eligible homeowners between the ages of 55 and 64, with a family net income for 1986 less than $23,750, qualify to receive assistance to cover school taxes exceeding $162.50. Eligible individuals with family incomes of less than $15,000 will receive full benefits, while those with family incomes in excess of $15,000 will have the assistance reduced by 2% of income in excess of $15,000. The maximum benefit remains at $175 per year per household.

- For 1987 only, homeowners in the 55- to 64-year-old age group who qualified for assistance in 1986 on the basis of source of income may qualify if 1986 family net income was less than $23,750 and they meet the other requirements of the program. Benefits will not be reduced if income is between $15,000 and $23,750.

SASKATCHEWAN

Senior Citizens' Heritage Rebate Program

- The Senior Citizens' Heritage Rebate Program terminated on March 31, 1986.

Senior Citizens' Heritage Program

- The Senior Citizens' Heritage Program was introduced in January 1986. It is administered by the Department of Urban Affairs under The Senior Citizens' Heritage Program Act.

- An applicant and/or spouse must attain 65 years of age some time during the year of application.

- An applicant may own or rent accommodation. Seniors residing in nursing homes are not eligible.

- Eligibility is based on a combined total income for the previous year of $30,000 or less (as calculated from the federal income tax form). It is not based on property taxes as in the former Senior Citizens' Heritage Rebate Program.

- Benefit levels are as follows.

Combined total income	Singles	Couples
$25,000 or less	$500	$700
$25,001 - $30,000	$250	$350
$30,000 or less, in public housing	$200	$400

ALBERTA

Senior Citizens' Home Heating Protection Program

- In the summer of 1986, the administering department (Utilities and Communications) was amalgamated with Transportation and renamed the Department of Transportation and Utilities.

BRITISH COLUMBIA

Shelter Aid for Elderly Renters (SAFER)

- In 1986, the Ministry of Human Resources was reorganized to include the housing portfolio and was renamed the Ministry of Social Services and Housing.

NORTHWEST TERRITORIES

Senior Citizens' Land Tax Relief

- In 1986, the Department of Local Government, which administered the program, was renamed the Department of Municipal and Community Affairs.

CHILDREN'S FINANCIAL BENEFIT PROGRAMS

FEDERAL PROGRAMS

Family Allowances

- As of January 1986, the indexation of Family Allowances and Special Allowances is limited to the amount by which inflation exceeds 3%.

Child Tax Credit

- The Child Tax Credit was increased from $384 to $454 per eligible child for the 1986 tax year and to $489 for the 1987 tax year.
- As of the 1986 tax year, the definition of "eligible child" has been revised to include a child who died during the tax year and on whose behalf a Family Allowance would have otherwise been paid in January 1987.

- An annual prepayment of part of the Child Tax Credit was initiated in 1986. In November, an advance payment of $300 per eligible child was made automatically to families who received the credit in 1985 and whose net family income as reported on their 1985 income tax return was less than $15,000. Recipients of the advance must file a 1986 tax return in order to receive the balance of the credit ($154) and to receive the 1987 prepayment. If a child died during 1986, no prepayment was made; in this case, the credit must be claimed by filing a tax return. Families with net incomes over $15,000 must file a tax return in order to receive their Child Tax Credit.

- The income reduction point was decreased to $23,500 (from $26,330) for the 1986 tax year. It has been increased to $23,760 for the 1987 tax year. The maximum credit is payable if net annual family income is less than or equal to this amount.

- As of the 1986 tax year, the following benefits are added to the family's net income in determining entitlement: social assistance, Guaranteed Income Supplement, Spouse's Allowance and Workers' Compensation.

PROVINCIAL PROGRAMS

NEWFOUNDLAND

Special Child Welfare Allowance

- The maximum monthly benefit was increased from $341 to $355 in April 1986.

QUEBEC

Quebec Family Allowances (Allocations familiales du Québec)

- Quebec Family Allowances were increased in January 1986 and January 1987 to the following monthly levels.

	1986	1987
First child	$ 8.22	$ 8.56
Second child	10.97	11.42
Third child	13.71	14.27
Each additional child	16.43	17.10

- Three significant developments occurred in the areas of personal income taxes and transfer payments which affected families with dependent children as of the 1986 tax year. First, new exemptions for dependent children were implemented under the provincial income tax system, equivalent to the cost of their basic needs under the Social Aid program. Second, in order to avoid duplicate coverage of these costs, Quebec Family Allowances paid on behalf of the first three children in the family became recoverable from the taxpayers claiming the dependent child exemption. Taxpayers whose taxable income is nil without claiming this exemption are not required to repay any Family Allowances. Provisions also exist to ensure that the total of any Family Allowances recoverable does not exceed the tax value of the exemption, in order to protect taxfilers with low taxable incomes. Finally, to avoid further penalizing Quebec taxfilers whose Family Allowances have been recovered under the provincial income tax system, the allowance has been converted into a tax credit payable in advance. Since such credits are not taxable under the federal system, Quebec Family Allowances are no longer taxable federally as of the 1986 tax year.

- In accordance with provisions of the 1987-88 provincial budget, recovery of Quebec Family Allowances has been limited to the first two children in a taxfiler's family as of the 1987 tax year, down from three in the previous year.

Supplement for Handicapped Children (Allocation supplémentaire pour enfants handicapés)

- The monthly supplement level was increased from $86.46 to $89.92 in January 1986 and to $93.61 in January 1987.

ONTARIO

Handicapped Children's Benefits

- The maximum monthly benefit level was increased from $250 to $275 in January 1986.

MANITOBA

Child Related Income Support Program (CRISP)

Program changes effective July 1986 included the following.

- The Child Related Income Support Program was expanded for a 12-month period to provide farmers with a single-issue lump sum annual payment of $360 per eligible dependent in addition to the regular monthly benefit of $30 per child (which remains unchanged).

- The net asset exemption level was increased from $50,000 to $200,000.

- The annual reduction point (net income level beyond which the maximum benefit begins to decrease) was increased from $10,025 to $10,425.

- The exemption for each dependent child was increased from $702 to $742.

SASKATCHEWAN

Family Income Plan (FIP)

- The annual reduction point was increased from $8,200 to $8,450 in December 1985 and to $8,700 in June 1986 (in all three cases, the amount of Family Allowances actually received by the family must be added to these amounts). The maximum benefit level is payable where net income is less than or equal to the annual reduction point.

PROVINCIAL AND MUNICIPAL SOCIAL ASSISTANCE PROGRAMS

NEWFOUNDLAND

- Since October 1985, earnings exemptions may be applied to income from job creation projects.

- A new policy implemented in the summer of 1986 authorized the exemption of the first $175 monthly from rehabilitative training allowances (payable to recipients in sheltered workshops and work activity projects).

- In the fall of 1986, university students who were children of Social Assistance recipients and still residing in the parental home became eligible for assistance.

- As of October 1986, unemployed employable applicants are no longer required, as a condition of initial eligibility, to prove that they have budgeted their income properly for the past 90 or 60 days. Applicants in this category must now submit an income statement only for the 30 days immediately preceding the date of their application to prove that their income during that period did not exceed the amount of basic assistance (food, clothing, personal care, fuel, household maintenance, utilities, and shelter) payable based on the size of the household plus the appropriate amount of earnings exemptions allowed under the Regulations.

- In August 1986, the federal ministers of the departments of Employment and Immigration Canada and National Health and Welfare and the provincial ministers of the departments of (a) Social Services, (b) Career Development and Advanced Studies, and (c) Inter-Governmental Affairs signed an agreement to redirect at least $13 million over the next three years from the social assistance system to the Newfoundland Community Development Program and the Canadian Jobs Strategy. This initiative was a result of the federal-provincial agreement on enhancement of employment opportunities for social assistance recipients discussed at the beginning of this chapter.

NOVA SCOTIA

- In December 1986, sole support fathers won the right in provincial Supreme Court to apply for provincial Family Benefits (single fathers could only receive Municipal General Assistance - unless they were disabled - prior to this judgement).

NEW BRUNSWICK

- In September 1985, Social Assistance eligibility criteria and rate configurations were overhauled: three distinct sub-programs were established, each with its own rate table based on household size and the employability level of the head of the household. The three programs are (i) Long Term Established Needs (LTEN), (ii) Upgrading, Training and Placement (UT&P), and (iii) Interim Assistance.

- Since November 1986, earnings exemption levels for clients with very high employment potential have been increased for a two-year test period. Single clients in this category are granted an exemption of $250 per month for two months in addition to the existing earnings exemption to facilitate their transition to the labour force; families may exempt $200 per month for two months and $100 for the third month in addition to the existing earnings exemption.

- Following an extensive review of social programs in the province, the Department of Social Services was disbanded in 1986 and a new Department of Income Assistance was created. This department administers financial programs previously offered by a number of departments to people with various special financial needs. This consolidation of programs and services allows for easier access to income assistance programs for eligible persons and ensures that a single consistent policy is applied in relation to all income assistance programs. Responsibility for public and private services was transferred to the new Department of Health and Community Services.

- In January 1987, ministers of the federal departments of Employment and Immigration Canada and National Health and Welfare and the provincial departments of (a) Income Assistance, (b) Advanced Education and Training, and (c) Labour signed an agreement on a joint initiative to enhance the employability of social assistance recipients. Over the next three years, both orders of government may direct up to a total of $18 million to this initiative. This money will be used to expand the Canadian Jobs Strategy (CJS) and provincial programs such as New Brunswick's Upgrading, Training and Placement Program for social assistance recipients. This agreement also includes provision for participation levels in existing CJS programs, enhanced evaluation activity and demonstration projects. This initiative was a result of the federal-provincial agreement on enhancement of employment opportunities for social assistance recipients discussed at the beginning of this chapter.

QUEBEC

- In August 1985, employable Social Aid recipients under 30 years of age participating in On-the-Job-Training (Stages en milieu de travail) and Community Works (Travaux communautaires) were granted parity with recipients over 30, i.e., salaries and basic and special assistance were adjusted so that the total income of the younger group would equal the Social Aid entitlement of the over-30's.

- In March 1986, quarterly indexing of Social Aid rate levels was repealed in favour of annual updates; rate levels were adjusted to compensate recipients for the reduction in the maximum payment level under the Real Estate Tax Refund in 1985.

- The government of Quebec initiated a major effort in the spring of 1986 to recover Social Aid overpayments resulting from unreported changes in the circumstances of households receiving Social Aid and from cases of fraud.

- Since June 1986, non-exempted real and personal property exceeding allowable asset limits is imputed as monthly income at the rate of 2% (up from 1%).

- In June 1986, the provision allowing for rounding down of a client's earned income to the nearest $10 was repealed.

Work Income Supplement (Supplément au revenu de travail)

- In January 1986 and again in January 1987, maximum supplement levels and income eligibility levels were increased. The following examples are intended only to show the range of maximum supplements and income levels based on family size.

	Family Size	
	Single, childless	Couple, two children
Maximum annual supplement		
1986	$ 1,311	$ 2,388
1987	1,344	2,445
Turning point*		
1986	$ 5,244	$ 9,552
1987	5,376	9,780
Break-even point**		
1986	$ 9,177	$ 16,716
1987	9,408	17,115

* "Turning Point" is the amount of income from work which entitles the client to the maximum supplement. The annual turning point for each calendar year is equal to the previous year's Social Aid entitlement for a household of the same size.

** "Break-even point" is the amount of income from work providing the minimum supplement and beyond which eligibility ceases for the supplement.

- The maximum quarterly installment was increased to $600 in 1986 and to $615 in 1987.

ONTARIO

- In June 1985, General Welfare Assistance (GWA) legislation was amended to allow for "topping-up" of Unemployment Insurance (UI) benefits or training allowances under the National Training Act (i.e., where a client's needs exceed his UI benefit or an Employment and Immigration Canada training allowance, GWA can now make up the difference provided the client is otherwise eligible).

- In November 1985, an annual winter clothing allowance of $80 per child was introduced for families in receipt of Family Benefits (FBA); a year later, the same allowance was extended to GWA General Assistance families.

- In the summer of 1986, the Ontario Social Assistance Review Committee was established to review all aspects of Ontario's social assistance and related programs. The 12-member independent committee held public hearings across the province over the winter; the Review Committee's final report and recommendations are expected in late 1987.

- In September 1986, the shelter subsidy was enhanced by an increase in the maximum subsidy level and in the proportion of shelter costs covered by FBA and GWA to 80% (the government formerly paid 75% of the difference between a specified threshold and actual shelter costs). In addition, the definition of shelter was expanded to include fuel costs to allow the shelter subsidy to include coverage of excessive fuel costs. Under the old policy, clients could receive assistance for high fuel costs or high rent, but not both.

- In the fall of 1986, the Ontario government decided to gradually abolish its "man-in-the-house" policy (under the former policy, a single parent would lose eligibility for FBA if it was discovered that the client lived with a person of the opposite sex as man and wife, even though the relationship might be irregular and the other person might not be contributing financially to the household). As a first step in the gradual phasing out of this policy by October 1987, both FBA and GWA regulations were amended in November 1986 to redefine a common-law relationship as one of a "social or familial nature" where the person provides an "economic contribution" to the client. The Social Assistance Review Committee is scheduled to make further recommendations regarding this provision in the spring of 1987.

- In January 1987, the government of Ontario announced that FBA and GWA applicants aged 60 to 64 years would not be required to apply for an early retirement pension under the Canada Pension Plan (see "Canada Pension Plan" section).

- As of January 1987, FBA and GWA applicants and beneficiaries who would otherwise become disentitled to social assistance by reason of income from a Canada Pension Plan disability pension (see "Canada Pension Plan" section) will receive a nominal allowance of $2.50 per month in order to retain eligibility for non-cash health-related benefits.

MANITOBA

- As of June 1985, sole support fathers can apply for assistance under the provincial Social Allowances program. They were formerly required to apply for Municipal Assistance except if they were disabled.
- Since October 1986, Manitoba municipalities are no longer allowed to place liens against municipal welfare recipients for the total amount of assistance granted. Liens may now be placed against clients only where Municipal Assistance is granted either to cover the cost of home repairs exceeding $200, the principal portion of a mortgage or arrears in property taxes, or in cases of fraud or maintenance liability; the new Municipal Assistance policy is now identical to the provincial Social Allowances policy concerning liens.
- In January 1987, separate rates for food, clothing, personal needs, and household supplies were combined into a basic, undifferentiated allowance under the Social Allowances program.

SASKATCHEWAN

- In March 1986, new definitions of "child" and "dependant" in the Social Assistance regulations legally imposed obligations on the common-law spouse of a sole-support parent in receipt of Social Assistance to contribute financially towards the household's needs.
- In July 1986, the federal ministers of the departments of Employment and Immigration Canada and National Health and Welfare, the provincial Minister of Social Services and the Minister responsible for the Saskatchewan Employment Development Agency signed an agreement to redirect at least $21 million over the next three years from the social assistance system to the Saskatchewan Employment Development Program and the Canadian Jobs Strategy. This initiative was a result of the federal-provincial agreement on enhancement of employment opportunities for social assistance recipients discussed at the beginning of this chapter.

ALBERTA

- In February 1986, the maximum monthly benefit payable under the Assured Income for the Severely Handicapped Program was increased from $695 to $720.

- As part of a general government reorganization in 1986, the Department of Social Services and Community Health, which was responsible for the Social Allowance program, was renamed the Department of Social Services. Community health services were transferred to the Department of Community and Occupational Health.

BRITISH COLUMBIA

- Since July 1985, Income Assistance clients in receipt of training allowances from the federal government (e.g., Employment and Immigration Canada (EIC), Department of Indian and Northern Affairs, Department of Veterans' Affairs) may apply an exemption against these allowances for the actual cost of books and fees, and actual expenses up to $100 monthly; however, any dependent care allowance received from EIC is totally deducted from the household's Income Assistance entitlement except for actual day care expenses.

- In 1986, the Ministry of Human Resources was reorganized to include the housing portfolio; the new Ministry was named the Ministry of Social Services and Housing.

- In May 1986, a three-year federal-provincial agreement was signed whereby the federal departments of Employment and Immigration Canada and National Health and Welfare and the provincial Ministry of Social Services and Housing and Ministry of Labour would commit a total of $30 million per year to training and employment assistance programs. This initiative was a result of the federal-provincial agreement on enhancement of employment opportunities for social assistance recipients discussed at the beginning of this chapter.

- In September 1986, an enhanced earnings exemption was implemented to facilitate the transition of able-bodied Income Assistance clients to the labour force. Since that date, an employable client may exempt 25% of earned income exceeding the regular flat-rate monthly earnings exemptions of $50 for a single person and $100 for a family head; at the same time, the eight-month waiting period for the earnings exemption was reduced to three months.

PROVINCIAL TAXATION AND SHELTER ASSISTANCE PROGRAMS

NEWFOUNDLAND

School Tax Exemption

- For the 1987 tax year, the income of an eligible single person may not exceed $7,000 (up from $6,000). The income exemption levels for a spouse or dependent child are unchanged.

PRINCE EDWARD ISLAND

Provincial Tax Credit

- The Provincial Tax Credit, which is administered by the Department of Finance under the Real Property Tax Act, became effective in January 1987.
- The program provides an automatic annual credit of $.75 per $100 of assessment on all non-commercial property owned by a resident person or resident corporation.
- A person is considered to be a resident if he resides in the province for 183 or more consecutive days each year.
- A corporation is a resident corporation if 50% of its voting shares are held by resident persons.

NEW BRUNSWICK

Property Tax Assessment Exemption

- The Property Tax Assessment Exemption terminated on December 31, 1986.

Property Tax Allowance Program

- The Property Tax Allowance Program was introduced in January 1987. It is administered by the Department of Municipal Affairs and Environment under the Residential Property Tax Relief Act.
- Homeowners who occupy a property as their principal year-round residence are eligible if their net income for the previous year did not exceed $8,500 and they are eligible for the Residential Property Tax Credit. Annual income of the spouse, or person with whom the homeowner co-habits, must not exceed $8,500.

- Upon application, the allowance is applied to the 1987 property tax levy on the principal residence, to a maximum of $200.

Rental Assistance for the Elderly and for the Disabled (RATE/D)

- In April 1986, administration of the RATE/D program was transferred from the New Brunswick Housing Corporation to the Department of Income Assistance. The legislative authority was transferred from the New Brunswick Housing Act to the Social Welfare Act.

QUEBEC

Real Estate Tax Refund (Remboursement d'impôts fonciers)

The following provisions became effective for the 1986 tax year.

- The maximum amount of eligible property taxes was $900, up from $870.

- The amount of property taxes equal to the cost of essential needs was increased from $235 to $240 per spouse or single person and from $60 to $62 for each dependent child.

- The maximum refund was $360 (formerly $348).

- The additional $85 payable to a beneficiary of the federal Guaranteed Income Supplement was extended to any eligible person between 60 and 64 years of age receiving the federal Spouse's Allowance.

The following provisions became effective for the 1987 tax year.

- The maximum amount of eligible property taxes is $925.

- The amount of property taxes equal to the cost of essential needs is increased to $250 per spouse or single person and to $64 for each dependent child.

- The maximum refund is $370.

- The monthly supplement which is payable to all Social Aid households which are eligible for the Real Estate Tax Refund is increased from $8 to $10 for each adult and from $2 to $3 for each dependent child.

- The additional amount paid to beneficiaries of GIS and SPA is increased from $85 to $100.

ONTARIO

Ontario Tax Credits

- In the determination of the net credit for the 1986 tax year, the Property Tax Credit and Sales Tax Credit were totalled and then reduced by 2% of the taxpayer's taxable income in excess of $1,630 (up from $1,433).

- For the 1987 tax year, 2% of taxable income in excess of $2,075 is used to determine the net credit.

- For 1987, the Property Tax Credit component of the Ontario Tax Credits is based on a maximum occupancy cost of $230 (up from $180) plus 10% (unchanged) of occupancy cost.

MANITOBA

Cost-of-Living Tax Credit

- For 1987, the Basic Credit has been increased from 3% to 4% of the sum of total personal exemptions, the disability and education deductions. Where a married couple claims a joint credit, the applicant's Basic Credit is increased by 4% (up from 3%) of the non-claiming spouse's Basic Credit less 4% (up from 3%) of the applicant's marriage exemption.

Special Farm School Tax Assistance

- The Special Farm School Tax Assistance Program was implemented on January 1, 1987. It is jointly administered by the departments of Agriculture, Finance, and Municipal Affairs.

- The program provides dollar-for-dollar coverage up to a maximum of $500 for school taxes levied against farm land. This amount is over and above general property tax assistance, i.e., the Property Tax Credit and, where applicable, the Pensioners' School Tax Assistance.

SASKATCHEWAN

Saskatchewan Tax Reductions

The following changes were for the 1986 tax year.

- The Basic Tax Reduction was increased to $260 from $210.

- The reductions applied if total Adjusted Saskatchewan Tax Payable exceeded $260 (up from $210).

For the 1987 tax year, the Saskatchewan Tax Reduction program was restructured to include the following features.

- The program has 5 components.
    - $200 Sales Tax Reduction
    - $300 tax reduction for homemakers
    - $200 tax reduction per child
    - $500 tax reduction for the first child of a single parent ($200 for each subsequent child)
    - $200 tax reduction for senior citizens
- The claimant adds together the relevant components to arrive at his maximum possible reduction.
- The maximum reduction applies if the claimant's net income is less than or equal to $10,000.
- The reduction is non-refundable: if income tax payable is less than the maximum reduction, the applicable reduction equals the income tax payable.
- Where income is greater than $10,000, the maximum is reduced by 5% of the difference between net income and $10,000.

ALBERTA

Alberta Renter Assistance Credit

- The Alberta Renter Assistance Credit was terminated at the end of the 1986 tax year.

Remote Area Heating Allowance

- In the summer of 1986, the administering department (Utilities and Telecommunications) was amalgamated with Transportation and renamed the Department of Transportation and Utilities.
- Applicants now have two years (rather than one year) from the date of the fuel purchase to submit an application.

BRITISH COLUMBIA

Land Tax Deferment Program

- In 1986, the Ministry of Finance, which administered the program, was reorganized and renamed the Ministry of Finance and Corporate Relations.

Home Owner Grant

- As of 1986, an applicant having a handicapped relative resident on his property is eligible for the Home Owner Grant.
- For the 1986 tax year, applicants under 65 years of age having current year property taxes of less than $580, had to pay $200 of those taxes; the remaining amount was covered by the grant. If current property taxes were $580 or more, the grant was $380. Grant levels for other applicants were unchanged.
- For the 1987 tax year, applicants under 65 years of age having current year property taxes less than $730 must pay $350 of those taxes. The grant is $380 if current year property taxes are $730 or more.
- For the 1987 tax year, persons over 65 years of age, and certain others, must pay $100 in property taxes if their current year taxes are less than $730. The maximum grant for this group remains at $630 for those with taxes over $730.

YUKON

Home Owners' Grant

- In January 1987, administration of the Home Owners' Grant program was transferred from the Department of Finance to the Department of Community and Transportation Services.

NORTHWEST TERRITORIES

Home Owner's Property Tax Rebate Program

- In 1986, the Department of Local Government, which administered the program, was renamed the Department of Municipal and Community Affairs.

PROVINCIAL WORKERS' COMPENSATION PROGRAMS

NEWFOUNDLAND

- Effective January 1, 1986, CPP benefits are considered in calculating the rate of compensation payable to an injured worker.

- In June 1986, legislation was passed replacing the Board of Commissioners with a new Board of Directors. The change is effective February 1987.
- In November 1986, a Review Committee was established by the Lieutenant Governor in Council to conduct a thorough review of the province's workers' compensation system. This type of review is ordered, by law, every five years.

BRITISH COLUMBIA

- In 1986, the new Experience Rating Assessment (ERA) Plan was introduced by the Workers' Compensation Board to provide a more equitable system of assessment of employers. It allows each firm's safety record to influence the amount of an increase or decrease in the assessment. Formerly, rates for each firm were determined entirely by the claims records of the entire industry group.

NORTHWEST TERRITORIES

- In October 1986, the Review Committee of the Northwest Territories' Workers' Compensation Board tabled its report. The Committee, appointed in April 1986, reviewed all aspects of the Board's operations. Its recommendations covered such areas as: the Board itself; benefits to permanently disabled workers; pensions for deceased workers' families; possible investment of Board funds; and employers' costs.
- Effective January 1, 1987, the Northwest Territories revised the basis of compensation from 75% of gross wages to 90% of net income. At the same time, the maximum insured wage was increased to $36,800 per annum from $30,400 for accidents on or after that date.

FEDERAL AND PROVINCIAL PENSION PLAN PROGRAMS

Canada Pension Plan (CPP)

The following major revisions were made to the Canada Pension Plan effective January 1, 1987. Many of these changes match provisions which were introduced for the Quebec Pension Plan in January 1984.

Retirement Pension

- A "regular" pension is payable if one begins receiving benefits at age 65; however, a contributor may now apply for an actuarially adjusted pension between ages 60 and 70. The amount of the regular pension is reduced by .5% for each month prior to age 65 and increased by .5% for each month after age 65. Once the amount of the pension is calculated, the pension remains the same except for annual indexation. No adjusted benefits are payable prior to January 1987.

- Persons under age 65 who apply must have wholly or substantially ceased working, i.e., gross annual earnings must be less than the maximum annual CPP retirement pension payable at age 65.

- Only persons over 70 years of age may receive retroactive payments (for a maximum of 12 months), but not for any month prior their 70th birthday.

- A retirement pension may be cancelled within six months when requested by the recipient if all benefits are refunded and contributions on any pensionable earnings paid.

- The contributory period ends with the month of the 70th birthday, the month of death, or the month before payment of the pension begins, whichever occurs first. Previously, contributions ended at age 65 or on retirement, if later.

Disability Pension

- The flat-rate portion of the disability pension was increased from $94.79 to $242.95 per month, thus substantially increasing the level of the total pension.

- Contributions must be made in two of the last three years or five of the last ten years in the contributory period. This allows for earlier coverage than under previous provisions.

- The contributory period ends in the month in which the disability is determined to have begun.

- Retroactive payments may be made for up to 12 months.

Surviving Spouse's Pension

- The surviving spouse's pension will no longer be suspended upon remarriage. Upon application, benefits will be reinstated retroactive to January 1987, for persons who remarried prior to that date.

- The definition of spouse has been revised to include a person of the opposite sex with whom the contributor has cohabited in a conjugal relationship for at least one year immediately prior to the contributor's death.

Disabled Contributor's Child's Benefit and Orphan's Benefit

- A child may receive up to two benefits if both parents were CPP contributors and have lost earnings because of disability or death. Previously, a child was only allowed one benefit.

- There is no longer a requirement that school attendance be without substantial interruption for a child between 18 and 25 years of age. If attendance is interrupted, benefits will be reinstated when the child returns to school full-time.

- Eligibility for benefits will be established without reference to the marital status of the child.

Combined Pensions

- The maximum level of a combined surviving spouse's and disability pension has been increased.

- The maximum amount of the combined retirement and surviving spouse's pension now depends on the contributor's age when eligible for each pension, which may result in more generous benefits.

Division of Pension Credits

- In the case of a divorce occurring after January 1, 1987, pension credits earned by both spouses during cohabitation are automatically divided equally between them, as soon as the Minister of National Health and Welfare receives the necessary information.

- In the case of a separation occurring after January 1, 1987, either spouse may apply for a division of the pension credits earned during cohabitation after one year has elapsed. Legal spouses have no time limit on the application, unless one spouse dies, in which case application must be made within three years of the contributor's death.

- In the case of the separation of common-law spouses after January 1, 1987, either partner may apply for a division of pension credits earned during their time together after one year has elapsed. Application must be made within four years following the date of separation.

- In all cases of credit splitting, the couple must have lived together for 12 consecutive months.

- The division of pension credits may be precluded by an explicit spousal agreement signed prior to June 4, 1986, or after that date if permitted under provincial law. As of January 1987, no province had such a law.

Assignment of Pensions

- On retirement, either spouse in a marriage or common-law union can apply to share the CPP retirement pensions earned by both during their union. Both spouses must be at least 60 years of age and have applied for any retirement pension to which they are entitled.

- The assignment of pensions may be precluded by a spousal agreement, as described under "Division of Pension Credits" above.

Financing

- A schedule of contributions specifies gradually increasing contribution rates from 1987 to 2011; these are to be reviewed every five years by federal and provincial finance ministers. The rate for 1987 is 1.9% for the employee, 1.9% for the employer, and 3.8% for the self-employed.

- For 1986, the Year's Basic Exemption (YBE) and the Year's Maximum Pensionable Earnings (YMPE) were increased to $2,500 and $25,800 respectively (up from $2,300 and $23,400). The maximum annual contribution was $419.40 for an employee and $838.80 for a self-employed person (up from $379.80 and $759.60).

- For 1987, the YMPE increased to $25,900 and the YBE did not change. The maximum annual contribution is $444.60 for an employee and $889.20 for a self-employed person.

International Social Security Agreements

- New reciprocal international agreements with Barbados, Denmark and Sweden came into effect in January 1986 and with Belgium and Norway in January 1987.

Quebec Pension Plan (QPP)

- A new reciprocal international social security agreement with Barbados came into effect in January 1986.

- Contribution rates have been specified for 1987 to 1991. The rate for 1987 is 1.9% for the employee, 1.9% for the employer, and 3.8% for the self-employed.

- The Year's Basic Exemption, Year's Maximum Pensionable Earnings and maximum contribution rates for 1986 and 1987 are the same as those given for the Canada Pension Plan.

Saskatchewan Pension Plan (SPP)

- The Saskatchewan Pension Plan Act came into force on August 1, 1986. Under the Act, the plan is administered by an independent Board of Trustees.

- The plan provides for voluntary contributions by provincial residents between the ages of 18 and 65 who hold a health services card and who are not receiving retirement benefits under CPP/QPP or SPP.

- The plan is designed for those who are not adequately covered by a private pension plan or the Canada Pension Plan (for example, homemakers, employees of small businesses, part-time employees and self-employed persons, including farmers). It can be used to create a retirement pension for persons without any pension or it can supplement a member's existing pension.

- Contributions are made to a money accumulation pension fund. Monies in the fund are invested in securities as specified in the Act and interest earnings are credited to members' accounts annually.

- Contributions may be made at any time during the year or within 60 days of year-end (December 31st). The maximum annual contribution is $600; this includes personal contributions and any matching government contributions for which the individual qualifies.

- The provincial government matches individual contributions to a maximum of $300 per year, depending on the contributor's income. For 1986, a person with an annual income of less than approximately $9,000 qualified for the maximum government contribution - a dollar-for-dollar match of any amount up to $300 per year. Matching contributions vary inversely with income and in 1986 diminished to zero when annual income reached approximately $26,000.

- Members calculate their income for SPP purposes (a basic exemption of $2,500 is applied to employment income and an additional $2,500 exemption is applied to income from all other sources) and, using a chart, determine how much of their contribution the government will match. The chart also indicates the size of personal contribution members may make, if desired, to bring the total of their contributions and government contributions to the $600 annual maximum.

  The following is a sample of the table used for 1986.

Income for SPP purposes	Maximum individual matchable contribution	Maximum government matching contribution	Maximum additional unmatched individual contribution	Total contribution
$6,633 or less	$300	$300	$ 0	$600
10,000	239	239	122	600
15,000	149	149	302	600
20,000	59	59	482	600
23,300 or more	0	0	600	600

- All contributions and interest are locked in until the member takes SPP retirement. Although the Act allows for portability between the SPP and similar plans in other provinces, currently no such similar plans exist. Funds cannot be transferred to another pension plan at this time.

- The accumulated contributions plus interest are used to provide a life annuity when the member elects to retire, any time between the ages of 55 and 70.

- A guaranteed minimum monthly pension is provided to those who receive government matching contributions during the first ten years of the plan. For every $300 in government matching contributions received, the member is guaranteed a monthly pension of $15 if he retires at age 65 (this is reduced by $1 for every year retirement is earlier than age 65) provided that he would not receive a larger life annuity from his account balance. This feature of the plan was designed to give a meaningful pension to those low-income earners retiring during the early years of the plan. It will be inoperable shortly after the year 2000 as account balances begin to provide life annuities with benefits exceeding the guarantee.

- Contributions are tax deductible, within RRSP limits, by the person in whose name the contribution is made. However, in 1986, federal income tax forms had not been adjusted to accommodate the SPP; 1986 SPP contributions are to be deducted on the member's 1987 tax return. Anyone making a 1987 contribution may deduct it at the same time; however, both the 1986 and 1987 contributions must be within 1987 RRSP limits.

- Interest earnings for a member's account are not taxable. All SPP retirement benefits become taxable when received and are not subject to the $1,000 pension deduction.

UNEMPLOYMENT INSURANCE-RELATED PROGRAMS

Unemployment Insurance

- As of January 1986, pension income arising out of employment is considered as earnings for determining benefit payments. Pension income includes benefits from private pension plans and the Canada and Quebec Pension Plans.

- Effective January 1987, the 10 to 14 week Variable Entrance Requirement has been extended until January 1988.

- The 1987 premium rate is frozen at the same level as for 1985 and 1986.

WAR VETERANS' FINANCIAL BENEFIT PROGRAMS

Veterans' and Civilians' Disability Pensions

- Effective May 1986, the age limit for a dependent child has been raised to 18 years from 17 years.

- Effective May 1986, a survivor of a veteran who would have received a disability pension of between 5% and 47% (if he had applied) may be entitled to a proportionate surviving dependent's pension. Previously, only a survivor of a veteran who would have received a pension of 48% or more was entitled to a surviving dependent's pension.

War Veterans' and Civilian War Allowances

- Effective April 1986, the definition of income used for determining eligibility for the allowance is the same as for the Guaranteed Income Supplement (GIS); however, the Veterans' Disability Pension is included as income for the War Veterans' Allowance and an exemption is allowed for casual earnings and interest income.

- Effective April 1986, the previous calendar year's income is used to determine eligibility for the current fiscal year.

- Effective April 1986, GIS recipients do not have to provide a statement of income to the Department of Veterans Affairs. The information is provided by the Department of National Health and Welfare.

- Effective April 1986, eligibility is reviewed every March, based on the previous year's income, and benefit levels are recalculated as of April 1.

- Effective May 1986, the age limit for a dependent child and an orphan has been raised to 18 years from 17 years.

SELECTED FEDERAL INCOME TAX EXEMPTIONS AND DEDUCTIONS

The following changes took effect in the 1986 tax year.

Married Exemption/Equivalent to Married Exemption

- An individual who marries during the year must reduce the married exemption by the amount of the spouse's income for the whole year.

- Income of the spouse includes net income plus Guaranteed Income Supplement, Spouse's Allowance and Workers' Compensation benefits.

Exemption for Dependent Children

- A new exemption may be claimed for dependents over 17 years of age who are dependent because of a physical or mental infirmity. The maximum exemption is $1,440. Previously, the regular exemption for dependent children was claimed for such children.

Disability Deduction (formerly the Deduction for Blind Persons or Those Confined to a Bed or Wheelchair)

- The definition of disability has been broadened. To be eligible, a person must have a severe and prolonged mental or physical impairment which markedly restricts his daily activities and which has lasted, or is expected to last, continuously for at least 12 months. The person's condition must be certified by a medical doctor.

- The transferable portion of this deduction is the amount that is not required to reduce the disabled dependent's taxable income to zero.

Refundable Sales Tax Credit

- A refundable sales tax credit was implemented for the 1986 tax year; it may be claimed by families and individuals with net family incomes under $15,000. The credit is $50 per eligible adult and $25 per child. For those with incomes over $15,000, the amount of the credit is reduced by 5% of the amount by which the net family income exceeds $15,000. Family income includes benefits from social assistance, Guaranteed Income Supplement, Spouse's Allowance and Workers' Compensation.

Exemption and deduction levels for the 1985, 1986 and 1987 tax years are as follows:

	1985	1986	1987
Basic Personal Exemption	$4,140	$4,180	$4,220
Age Exemption	2,590	2,610	2,640
Married Exemption/Equivalent to Married Exemption	3,630	4,180	3,700
Exemption for Wholly Dependent Children*			
- under age 18	710	710	560
- 18 years and over	1,420	1,440	1,200
- 18 years and over - infirm	--	1,440	1,450
Disability Deduction	2,590	2,860	2,890

* assuming child's net income is below specified levels.

BENEFIT EXPENDITURES

Income security program expenditure data for the 1983-84, 1984-85 and 1985-86 fiscal years are given in current and constant dollars in Tables 1.1a and 1.1b respectively. Table 1.2 summarizes these expenditures according to financial eligibility criteria.

Figures 1.1a and 1.1b provide a breakdown of expenditures by major programs for 1984-85 and 1985-86 respectively.

Table 1.1a

Income Security Programs in Canada
Benefit Expenditures
by Program

1983-84, 1984-85 and 1985-86

Program	1983-84		1984-85		1985-86	
	$000,000	Percent of Total	$000,000	Percent of Total	$000,000	Percent of Total
Family Allowances	2,327	5.9	2,418	5.7	2,501	5.5
Child Tax Credit[1]	1,447	3.7	1,494^{r}	3.5	1,460^{P}	3.2
Old Age Security	7,649		8,216		8,858	
Guaranteed Income Supplement	2,524		2,953		3,319	
Spouse's Allowance	233		249		348[7]	
Total OAS/GIS/SPA	10,406	26.3	11,418	26.7	12,525	27.6
War Veterans' and Civilian War Allowances	422		465		454	
Veterans' and Civilians' Disability Pensions	658		668		697	
Total Veterans' Programs	1,080	2.7	1,133	2.6	1,151	2.5
Canada Pension Plan	3,657		4,223		4,887	
Quebec Pension Plan	1,281		1,629		1,900	
Total CPP and QPP	4,938	12.5	5,852	13.7	6,787	14.9
Unemployment Insurance	9,931	25.1	10,171	23.8	10,127	22.3
Workers' Compensation[1,2]	2,255	5.7	2,522^{r}	5.9	2,739^{P}	6.0
Social Assistance						
Federal Share (CAP)[3]	2,471		2,761		2,940	
Provincial Share (Net)[4]	2,481^{r}		2,718^{r}		2,964	
Total Social Assistance[5]	4,952^{r}	12.5	5,479^{r}	12.8	5,904	13.0
Provincial Tax Grants and Income Supplements[6]	2,169^{r}	5.5	2,308^{r}	5.4	2,234	4.9
Total	39,505^{r}	100.0	42,795^{r}	100.0	45,428	100.0

1. Data are for 1983, 1984, and 1985 calendar years.
2. Includes compensation for wage loss, disability expenses, funeral expenses and medical aid.
3. Represents federal payments made during indicated fiscal year and may include amounts paid retroactively for expenditures incurred by provinces/territories in previous years.
4. Calculated as the net difference between the total social assistance expenditures and the federal share.
5. Represents the total of all cost-shared social assistance programs.
6. Amounts are estimates based on data contained in this report.
7. Widowed Spouse's Allowance was introduced in September 1985.

Table 1.1b

Income Security Programs in Canada
Benefit Expenditures in Constant Dollars[1]
by Program

1983-84, 1984-85 and 1985-86

Program	1983-84		1984-85		1985-86	
	$000,000	Annual Percentage Change[2]	$000,000	Annual Percentage Change[2]	$000,000	Annual Percentage Change[2]
Family Allowances	2,197	-1.5%	2,186	-0.5%	2,162	-1.1%
Child Tax Credit	1,366	-9.8%	1,351	-1.1%	1,262	-6.6%
Old Age Security	7,223	3.1%	7,429	2.8%	7,656	3.1%
Guaranteed Income Supplement	2,383	-1.4%	2,670	12.0%	2,869	7.4%
Spouse's Allowance	220	-0.9%	225	2.3%	301[3]	33.6%
Total OAS/GIS/SPA	9,826	1.9%	10,324	5.1%	10,825	4.9%
War Veterans' and Civilian War Allowances	398	2.7%	420	5.5%	392	-6.7%
Veterans' and Civilians' Disability Pensions	621	0.1%	604	-2.8%	602	-0.3%
Total Veterans' Programs	1,019	1.1%	1,024	0.4%	995	-2.9%
Canada Pension Plan	3,453	13.7%	3,818	10.6%	4,224	10.6%
Quebec Pension Plan	1,210	14.9%	1,473	21.8%	1,642	11.5%
Total CPP and QPP	4,663	14.0%	5,291	13.5%	5,866	10.9%
Unemployment Insurance	9,378	-3.4%	9,196	-1.9%	8,753	-4.8%
Workers' Compensation	2,129	8.4%	2,280	7.1%	2,367	3.8%
Social Assistance						
Federal Share (CAP)	2,333	12.0%	2,496	7.0%	2,541	1.8%
Provincial Share (Net)	2,343	11.2%	2,458	4.9%	2,562	4.2%
Total Social Assistance	4,676	11.6%	4,954	5.9%	5,103	3.0%
Provincial Tax Grants and Income Supplements	2,048	0.6%	2,087	1.9%	1,931	-7.5%
Total	37,304	2.5%	38,693	3.7%	39,264	1.5%

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1. Fiscal year 1982-83 has been used as the base year; subsequent years have been adjusted based on the Consumer Price Index.
2. Percent changes are calculated from unrounded expenditure data.
3. Widowed Spouse's Allowance was introduced in September 1985.

Table 1.2

Income Security Programs in Canada
Benefit Expenditures
by Financial Eligibility Criteria and Program

1983-84, 1984-85 and 1985-86

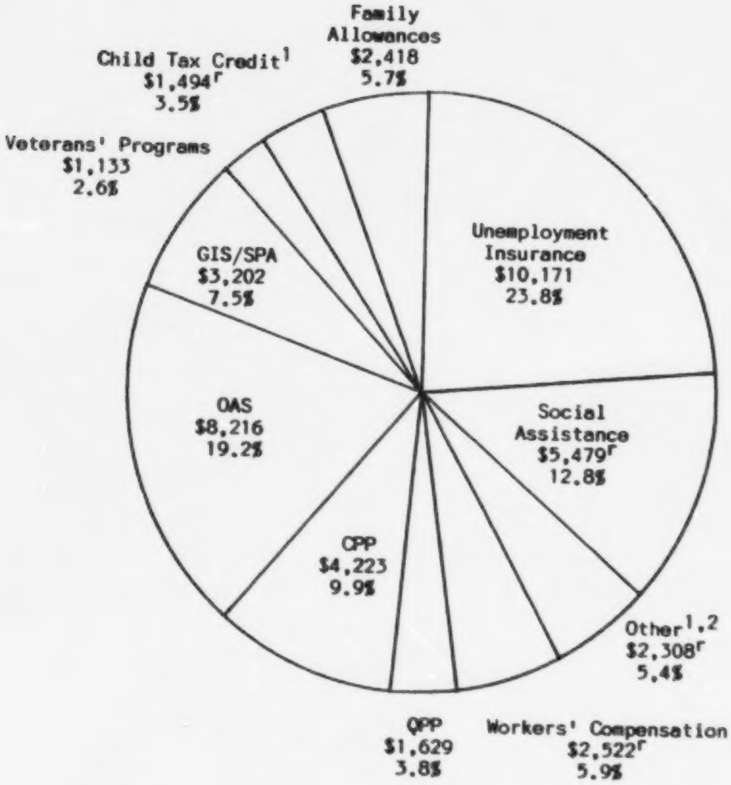
Financial Eligibility Criteria	Program	TOTAL EXPENDITURES					
		1983-84		1984-85		1985-86	
		$000,000	Percent of Total	$000,000	Percent of Total	$000,000	Percent of Total
Demogrant	Family Allowances Old Age Security Veterans' and Civilians' Disability Pensions Provincial Tax Grants and Income Supplements[1]						
	Subtotal	11,935^r	30.2	12,687^r	29.6	13,396	29.5
Social Insurance	Canada Pension Plan Quebec Pension Plan Unemployment Insurance Workers' Compensation						
	Subtotal	17,124	43.3	18,545^r	43.3	19,653	43.3
Income-Tested	Child Tax Credit Guaranteed Income Supplement Spouse's Allowance War Veterans' and Civilian War Allowances Provincial Tax Grants and Income Supplements[1]						
	Subtotal	5,494^r	13.9	6,084^r	14.2	6,475	14.3
Needs-Tested	Social Assistance	4,952^r	12.5	5,479^r	12.8	5,904	13.0
	Total	39,505^r	100.0	42,795^r	100.0	45,428	100.0

1. Provincial expenditures on tax grant and income supplementation programs covered in this inventory have been apportioned by Information Systems Directorate staff as either universal ('demogrant') or income-tested.

Figure 1.1a Income Security Programs in Canada
Benefit Expenditures
by Program

1984-85

($ 000,000's)



Total program expenditures: $42,795 million

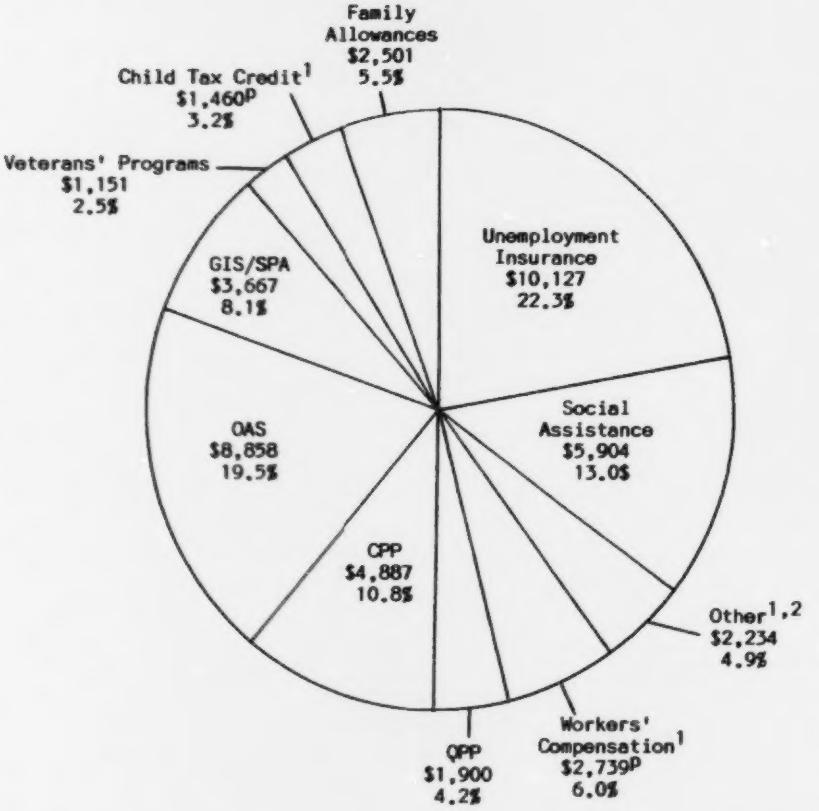
1. Expenditures for Workers' Compensation, Child Tax Credit and some provincial taxation/shelter assistance and income supplementation programs are for the 1984 calendar year.

2. Includes provincial taxation/shelter assistance and income supplementation programs.

Figure 1.1b **Income Security Programs in Canada Benefit Expenditures by Program**

1985-86

($ 000,000's)



Total program expenditures: $45,428 million

1. Expenditures for Workers' Compensation, Child Tax Credit and some provincial taxation/shelter assistance and income supplementation programs are for the 1985 calendar year.

2. Includes provincial taxation/shelter assistance and income supplementation programs.

STATISTICAL UPDATE

Statistical Update Section

This section presents updated versions of all statistical tables which appeared in Chapters 2 to 9 inclusive of the July 1985 Inventory. Generally, the tables provide rate information for 1986 and 1987, beneficiary data as of March 1986 and benefit expenditures for the 1985-86 fiscal year. Tables which provide quarterly summaries of caseload or beneficiary data cover the period from June 1985 to September 1986.

It should be noted that expenditure data generally represent the amount of financial assistance provided to the beneficiary, and do not include administrative expenditures.

CHAPTER 2

SENIOR CITIZENS' FINANCIAL BENEFIT PROGRAMS

Table 2.1

Old Age Security, Guaranteed Income Supplement and Spouse's Allowance Maximum Monthly Benefits by Program

July 1985 to January 1987

Program	July 1985	October 1985	January 1986	April 1986	July 1986	October 1986	January 1987
Old Age Security (OAS)	$280.14	$282.94	$285.20	$288.34	$291.51	$294.43	$297.37
Guaranteed Income Supplement (GIS)							
(a) single pensioner and one-pensioner family	332.93	336.26	338.95	342.68	346.45	349.91	353.41
(b) two-pensioner family (amount paid to each pensioner)	216.83	219.00	220.75	223.18	225.63	227.89	230.17
Spouse's Allowance (SPA)							
(a) regular	496.97	501.94	505.95	511.52	517.14	522.32	527.54
(b) extended/widowed[1]	548.67	554.16	558.59	564.74	570.95	576.66	582.42
OAS plus GIS							
(a) single pensioner and one-pensioner family	613.07	619.20	624.15	631.02	637.96	644.34	650.78
(b) two-pensioner family (amount paid to each pensioner)	496.97	501.94	505.95	511.52	517.14	522.32	527.54

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1. Effective September 1, 1985, a widowed Spouse's Allowance became payable to 60- to 64-year-old widow(er)s, irrespective of the deceased spouse's age at death.

Table 2.2

Guaranteed Income Supplement and Spouse's Allowance Reduction Points[1] and Cut-Off Levels[2] of Annual Income[3] by Payment Marital Status

July 1985 to January 1987

Payment Marital Status	July 1985	October 1985	January 1986	April 1986	July 1986	October 1986	January 1987
Single Pensioner							
Reduction point	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24	$ 24
Cut-off level	7,992	8,088	8,136	8,232	8,328	8,400	8,496
Married, Two-Pensioner Family[4]							
Reduction point	48	48	48	48	48	48	48
Cut-off level	10,416	10,512	10,608	10,752	10,848	10,944	11,088
Married, One-Pensioner Family[4]							
Reduction point	3,456	3,456	3,504	3,552	3,552	3,600	3,648
Cut-off level	19,392	19,584	19,728	19,968	20,160	20,352	20,592
Married, Pensioner/SPA Family[4]							
For Pensioner							
Reduction point	4,560	4,608	4,656	4,704	4,752	4,800	4,848
Cut-off level	14,928	15,072	15,216	15,408	15,552	15,696	15,888
For SPA Recipient							
First reduction point[5]	48	48	48	48	48	48	48
Second reduction point[6]	4,560	4,608	4,656	4,704	4,752	4,800	4,848
Cut-off level	14,928	15,072	15,216	15,408	15,552	15,696	15,888
SPA, Extended or Widowed							
First reduction point[5]	48	48	48	48	48	48	48
Second reduction point[6]	4,536	4,584	4,632	4,680	4,728	4,776	4,824
Cut-off level	10,968	11,088	11,184	11,304	11,424	11,544	11,664

1. A reduction point is a defined level of annual income. Beneficiaries with income below this amount receive maximum GIS benefits; those with income at or above this amount receive partial benefits.
2. A cut-off level is the maximum amount of annual income a person can receive and still be eligible for GIS or SPA benefits.
3. Income for GIS purposes is, for the most part, computed in accordance with the Income Tax Act.
4. Reduction points and cut-off levels are based on the combined income of both spouses.
5. This is the point where the OAS equivalent portion of SPA starts to reduce.
6. This is the point where the GIS equivalent portion of SPA starts to reduce.

Table 2.3

Old Age Security, Guaranteed Income Supplement and Spouse's Allowance Number of Beneficiaries by Province/Territory and Program

March 1986

Province/Territory[1]	OAS only	GIS	Total OAS/GIS	Percentage GIS (%)[2]	SPA	Total OAS/GIS/SPA
Newfoundland	10,038	40,136	50,174	79.99	5,072	55,246
Prince Edward Island	4,937	10,975	15,912	68.97	1,126	17,038
Nova Scotia	37,861	65,227	103,088	63.27	7,196	110,284
New Brunswick	27,206	51,741	78,947	65.54	6,213	85,160
Quebec	248,992	393,696	642,688	61.26	45,122	687,810
Ontario	570,049	400,027	970,076	41.24	42,486	1,012,562
Manitoba	65,235	67,382	132,617	50.81	6,687	139,304
Saskatchewan	64,296	62,617	126,913	49.34	5,889	132,802
Alberta	96,208	87,991	184,199	47.77	8,723	192,922
British Columbia	191,999	144,790	336,789	42.99	13,502	350,291
Yukon	393	424	817	51.90	49	866
Northwest Territories	244	1,124	1,368	82.16	83	1,451
International Agreements[3]	4,890	3,756	8,646	43.44	154	8,800
Total	1,322,348	1,329,886	2,652,234	50.14	142,302	2,794,536

1. Eligible persons outside Canada are paid by the regional office in their last province of residence and are included in the count for that province.
2. The number of GIS beneficiaries is expressed as a percentage of the total number of OAS/GIS beneficiaries.
3. All persons paid under International Social Security Agreements.

Table 2.4 Old Age Security, Guaranteed Income Supplement and Spouse's Allowance Number of Beneficiaries[1] by Age Group and Sex

June 1986

Age Group	MALES				
	OAS only	GIS max.	GIS partial	SPA	Total
60-64	--	--	--	12,383	12,383
65-69	255,952	31,562	117,946	--	405,460
70-74	188,409	21,403	112,401	--	322,213
75-79	106,567	14,356	89,032	--	209,955
80-84	45,977	9,790	55,351	--	111,118
85-89	16,433	6,962	23,423	--	46,818
90+	7,410	4,381	9,329	--	21,120
Total	620,748	88,454	407,482	12,383	1,129,067

Age Group	FEMALES				
	OAS only	GIS max.	GIS partial	SPA	Total
60-64	--	--	--	126,027	126,027
65-69	282,109	35,605	165,511	--	483,225
70-74	206,316	36,776	163,979	--	407,071
75-79	126,998	37,503	132,951	--	297,452
80-84	67,339	34,489	88,883	--	190,711
85-89	32,129	25,060	46,576	--	103,765
90+	15,992	16,174	24,591	--	56,757
Total	730,883	185,607	622,491	126,027	1,665,008

1. Excluded from this table are approximately 11,200 pensioners receiving a joint Old Age Security and Canada Pension Plan cheque (melded accounts - CPP payment very small, no GIS), approximately 9,600 persons qualifying for OAS through International Social Security Agreements, and about 400 persons with errors on their computer records. These exclusions do not apply to Table 2.3.

Table 2.5 Old Age Security, Guaranteed Income Supplement and Spouse's Allowance Benefit Expenditures by Province/Territory and Program

1985-86

($000's)

Province/Territory[1]	OAS	GIS	SPA	Total[2]
Newfoundland	168,377	110,207	17,562	296,145
Prince Edward Island	53,443	29,593	3,555	86,591
Nova Scotia	345,443	166,412	20,390	532,245
New Brunswick	264,513	134,543	18,623	417,679
Quebec	2,157,286	1,009,871	111,724	3,278,880
Ontario	3,244,503	944,482	87,514	4,276,499
Manitoba	444,361	166,435	17,169	627,966
Saskatchewan	426,448	160,078	16,028	602,554
Alberta	616,156	217,355	21,310	854,821
British Columbia	1,120,572	350,105	32,548	1,503,226
Yukon	2,812	1,270	134	4,217
Northwest Territories	4,663	3,661	391	8,715
International Agreements[3]	9,091	25,416	802	35,310
Total[2]	8,857,668	3,319,428	347,752	12,524,849

1. Eligible persons outside Canada are paid by the regional office in their last province of residence and are included in the count for that province.
2. Totals may not add due to rounding.
3. All payments made under International Social Security Agreements.

CHAPTER 3

CHILDREN'S FINANCIAL BENEFIT PROGRAMS

NOTES

Changes

Table 3.2 in earlier editions of the Inventory contained Family Allowance statistics on the number of children and accounts 'in pay' during March. These were based on the Monthly Family Allowance cheque issue run.

Previously published data for March 1983, 1984 and 1985 in Table 3.2 have been revised to reflect 'entitlement' data. The format of Tables 3.2 and 3.3 has been modified: children of recipients living abroad are now reported separately in the 'Outside Canada' category.

Entitlement

A child may be 'entitled' to an allowance in respect of a given month, whether or not the allowance was actually paid during that month. This could occur as a result of delays in forwarding and/or processing information which affects a child's entitlement. For example, a child born in February would normally be 'entitled' to an allowance from March onwards. If, however, the first cheque was not issued until June, it would include payments for March, April, May and June, and the child would be 'in pay' from June onwards.

Ontario data

As 'entitlement' data for Ontario are not available beyond 1984, data in Tables 3.2c, 3.2d, 3.3c and 3.3d actually refer to the number of children and/or accounts 'in pay' in June 1985 and 1986. Consequently, because children are 'aged back' from June to March, users should note the following caveats concerning the age distributions in Tables 3.3c and 3.3d.

- Those children born in March, April and May whose calculated age as of March 1st would have been -1 are not shown by age in these tables, but are included in the total.
- Data for all ages include other children 'in pay' in June who would not have been 'in pay' in March (they started to be 'in pay' in Ontario between March and June for reasons other than births).
- Data for 17-year-olds exclude children who actually turned 18 between March and June (resulting in lower counts).
- Data for all ages exclude those children who ceased to be 'in pay' between March and June for any other reasons.
- Data on foreign accounts (Outside Canada) administered in Ontario are based on 'in pay' rather than 'entitlement' statistics (with similar consequences on age distributions).

Table 3.1 Family Allowances Monthly Benefits per Child

1986 and 1987

Type of Benefit	1986	1987
Family Allowance[1]	$31.58	$31.93
Special Allowance	47.12	47.64
Alberta Variation		
Child, 0-6 years	25.00	25.20
7-11 years	30.50	30.80
12-15 years	40.40	40.80
16-17 years	45.50	46.40
Quebec Variation[2]		
Child, 0-11 years		
First child	20.19	20.41
Second child	30.11	30.44
Third and each additional child	73.28	74.81
Child, 12-17 years		
First child	27.94	28.25
Second child	37.86	38.28
Third and each additional child	81.03	82.65

1. The federal Family Allowances Act specifies that a province may vary the monthly FA rate according to the age and/or the number of children. Only Quebec and Alberta have varied the rate.
2. Quebec also administers the Quebec Family Allowances program. See the 'Program Highlights: July 1985 to January 1987' section of Chapter 1 for rates.

Table 3.2a

Family Allowances
Number of Accounts and Children Entitled[1] by Account Type and Province/Territory and Benefit Expenditures

1982-83

Province/Territory	FAMILY ALLOWANCE		SPECIAL ALLOWANCE			Total		Benefit Expenditures 1982-83 ($000's)
	Regular Accounts[2] (March 1983)		Agency Accounts[3] (March 1983)	Foster Accounts[2] (March 1983)				
	Children	Accounts	Children	Children	Accounts	Children	Accounts	
Newfoundland	199,089	97,279	814	168	120	200,071	98,213	66,294
Prince Edward Island	36,533	18,349	113	79	65	36,725	18,527	12,170
Nova Scotia	238,724	128,207	1,613	37	23	240,374	129,843	79,921
New Brunswick	208,631	109,930	893	366	366	209,890	111,189	69,626
Quebec[4]	1,689,772	950,873	9,484	--	--	1,699,256	960,357	573,537
Ontario	2,296,691	1,264,112	10,483	2	2	2,307,176	1,274,597	763,545
Manitoba	289,095	148,105	2,605	38	34	291,738	150,744	96,413
Saskatchewan	290,532	143,421	1,589	307	175	292,428	145,185	96,238
Alberta	669,649	352,159	5,028	--	--	674,677	357,187	223,181
British Columbia	723,871	396,230	4,973	39	38	728,883	401,241	240,528
Yukon	7,140	3,844	97	--	--	7,237	3,941	2,510
Northwest Territories	19,979	8,685	186	--	--	20,167	8,873	6,633
Outside Canada	8,519	4,460	--	--	--	8,519	4,460	n/a[5]
Total	6,678,225	3,625,654	37,880	1,036	823	6,717,141	3,664,357	2,230,595[6]

1. Except for Ontario, all entitlement data for March 1983 reflect final revisions as of December 1984. Ontario entitlement data for March 1983 reflect revisions as of June 1984.
2. Each account could be considered to be a 'family'. However, foster parents in receipt of a special allowance who are also in receipt of a family allowance are assigned two account types: foster and regular.
3. In the majority of cases, a special allowance is paid to a welfare agency, a government department or an institution which is assigned a separate account (agency account) for each child.
4. Quebec also has its own provincial family allowances. Statistics on Quebec Family Allowances may be found in Appendix Tables B.5 and B.17.
5. A breakdown of expenditures for accounts in pay while outside Canada is not available. Payments are made from the province in which the account is administered.
6. Total may not add due to rounding.

NOTE: Users should note that the above data are based on 'entitlement' as opposed to 'in-pay' statistics. Please refer to the explanatory note at the beginning of this chapter for additional information.

Table 3.2b

Family Allowances
Number of Accounts and Children Entitled[1] by Account Type and Province/Territory and Benefit Expenditures
1983-84

Province/Territory	FAMILY ALLOWANCE		SPECIAL ALLOWANCE			Total		Benefit Expenditures 1983-84 ($000's)
	Regular Accounts[2] (March 1984)		Agency Accounts[3] (March 1984)	Foster Accounts[2] (March 1984)				
	Children	Accounts	Children	Children	Accounts	Children	Accounts	
Newfoundland	194,489	97,196	752	123	93	195,364	98,041	68,775
Prince Edward Island	36,067	18,340	115	67	53	36,249	18,508	12,700
Nova Scotia	235,813	128,174	1,544	26	18	237,383	129,736	83,168
New Brunswick	205,423	109,784	807	376	376	206,606	110,967	72,567
Quebec[4]	1,662,373	943,455	8,968	--	--	1,671,341	952,423	586,391
Ontario	2,279,625	1,260,647	10,012	--	--	2,289,637	1,270,659	800,110
Manitoba	287,694	148,327	2,490	27	25	290,211	150,842	101,479
Saskatchewan	292,174	144,818	1,481	273	154	293,928	146,453	101,911
Alberta	668,983	352,681	4,484	--	--	673,467	357,165	236,042
British Columbia	726,248	399,043	4,618	19	18	730,885	403,679	253,866
Yukon	6,955	3,774	80	--	--	7,035	3,854	2,494
Northwest Territories	20,186	8,922	195	--	--	20,381	9,117	7,070
Outside Canada	8,095	4,188	--	--	--	8,095	4,188	n/a[5]
Total	6,624,125	3,619,349	35,546	911	737	6,660,582	3,655,632	2,326,572[6]

1. Except for Ontario, all entitlement data for March 1984 reflect final revisions as of December 1985. Ontario entitlement data for March 1984 reflect values as of June 1984.
2. Each account could be considered to be a 'family'. However, foster parents in receipt of a special allowance who are also in receipt of a family allowance are assigned two account types: foster and regular.
3. In the majority of cases, a special allowance is paid to a welfare agency, a government department or an institution which is assigned a separate account (agency account) for each child.
4. Quebec also has its own provincial family allowances. Statistics on Quebec Family Allowances may be found in Appendix Tables B.5 and B.17.
5. A breakdown of expenditures for accounts in pay while outside Canada is not available. Payments are made from the province in which the account is administered.
6. Total may not add due to rounding.

NOTE: Users should note that the above data are based on 'entitlement' as opposed to 'in-pay' statistics. Please refer to the explanatory note at the beginning of this chapter for additional information.

Table 3.2c

Family Allowances
Number of Accounts and Children Entitled[1] by Account Type and Province/Territory and Benefit Expenditures
1984-85

Province/Territory	FAMILY ALLOWANCE		SPECIAL ALLOWANCE			Total		Benefit Expenditures 1984-85 ($000's)
	Regular Accounts[2] (March 1985)		Agency Accounts[3] (March 1985)	Foster Accounts[2] (March 1985)				
	Children	Accounts	Children	Children	Accounts	Children	Accounts	
Newfoundland	189,887	96,862	728	90	69	190,705	97,659	70,355
Prince Edward Island	35,891	18,428	120	54	43	36,065	18,591	13,212
Nova Scotia	233,597	128,253	1,404	22	15	235,023	129,672	86,359
New Brunswick	203,357	110,108	792	238	238	204,387	111,138	74,988
Quebec[4]	1,643,939	938,149	8,552	--	--	1,652,491	946,701	598,349
Ontario	2,260,439	1,256,347	9,410	--	--	2,269,849	1,265,757	837,041
Manitoba	288,050	149,233	2,442	13	12	290,505	151,687	106,292
Saskatchewan	294,161	146,124	1,533	231	144	295,925	147,801	107,713
Alberta	668,178	352,709	4,268	--	--	672,446	356,977	246,219
British Columbia	727,365	400,369	4,178	7	7	731,550	404,554	267,058
Yukon	7,176	3,895	86	--	--	7,262	3,981	2,632
Northwest Territories	20,623	9,277	170	--	--	20,793	9,447	7,535
Outside Canada[5]	8,581	4,561	--	--	--	8,581	4,561	n/a[6]
Total	6,581,244	3,614,315	33,683	655	528	6,615,582	3,648,526	2,417,755[7]

1. Except for Ontario, all entitlement data for March 1985 reflect revisions as of June 1986. Ontario data are 'in pay' as of June 1985.
2. Each account could be considered to be a 'family'. However, foster parents in receipt of a special allowance who are also in receipt of a family allowance are assigned two account types: foster and regular.
3. In the majority of cases, a special allowance is paid to a welfare agency, a government department or an institution which is assigned a separate account (agency account) for each child.
4. Quebec also has its own provincial family allowances. Statistics on Quebec Family Allowances may be found in Appendix Tables B.5 and B.17.
5. Data on foreign accounts administered in Ontario are based on 'in pay' rather than 'entitlement' statistics.
6. A breakdown of expenditures for accounts in pay while outside Canada is not available. Payments are made from the province in which the account is administered.
7. Total may not add due to rounding.

NOTE: Users should note that, except for Ontario, the above data are based on 'entitlement' as opposed to 'in pay' statistics. Please refer to the explanatory note at the beginning of this chapter for additional information.

Table 3.2d

Family Allowances
Number of Accounts and Children Entitled[1] by Account Type and Province/Territory and Benefit Expenditures
1985-86

Province/Territory	FAMILY ALLOWANCE		SPECIAL ALLOWANCE			Total		Benefit Expenditures 1985-86 ($000's)
	Regular Accounts[2] (March 1986)		Agency Accounts[3] (March 1986)	Foster Accounts[2] (March 1986)				
	Children	Accounts	Children	Children	Accounts	Children	Accounts	
Newfoundland	184,771	96,186	715	67	52	185,553	96,953	71,104
Prince Edward Island	35,795	18,534	117	62	50	35,974	18,701	13,618
Nova Scotia	231,037	128,047	1,391	21	16	232,449	129,454	88,567
New Brunswick	200,136	109,545	838	217	217	201,191	110,600	76,563
Quebec[4]	1,630,816	935,414	8,055	--	--	1,638,871	943,469	614,856
Ontario	2,277,321	1,268,292	8,965	--	--	2,286,286	1,277,257	870,292
Manitoba	288,463	150,156	2,476	10	9	290,949	152,641	110,468
Saskatchewan	294,336	146,129	1,578	198	123	296,112	147,830	111,982
Alberta	672,903	355,001	3,540	--	--	676,443	358,541	256,155
British Columbia	724,345	399,199	4,136	3	3	728,484	403,338	276,322
Yukon	6,903	3,772	122	--	--	7,025	3,894	2,730
Northwest Territories	20,423	9,279	204	--	--	20,627	9,483	7,905
Outside Canada[5]	9,479	5,074	--	--	--	9,479	5,074	n/a[6]
Total	6,576,728	3,624,628	32,137	578	470	6,609,443	3,657,235	2,500,561[7]

1. Except for Ontario, all entitlement data for March 1986 reflect initial values as of June 1986. Ontario data are 'in pay' as of June 1986.
2. Each account could be considered to be a 'family'. However, foster parents in receipt of a special allowance who are also in receipt of a family allowance are assigned two account types: foster and regular.
3. In the majority of cases, a special allowance is paid to a welfare agency, a government department or an institution which is assigned a separate account (agency account) for each child.
4. Quebec also has its own provincial family allowances. Statistics on Quebec Family Allowances may be found in Appendix Tables B.5 and B.17.
5. Data on foreign accounts administered in Ontario are based on 'in pay' rather than 'entitlement' statistics.
6. A breakdown of expenditures for accounts in pay while outside Canada is not available. Payments are made from the province in which the account is administered.
7. Total may not add due to rounding.

NOTE: Users should note that, except for Ontario, the above data are based on 'entitlement' as opposed to 'in pay' statistics. Please refer to the explanatory note at the beginning of this chapter for additional information.

Table 3.3a

Family Allowances
Number of Children Entitled[1]
by Age and Province/Territory

March 1983

Province/Territory	Age of Child as of March 1st									
	0	1	2	3	4	5	6	7	8	9
Newfoundland	9,438	9,534	9,522	9,914	9,701	10,367	10,414	10,975	11,014	11,297
Prince Edward Island	1,895	1,864	1,918	1,894	1,949	1,942	1,952	1,924	1,987	1,944
Nova Scotia	12,263	12,036	12,050	12,416	12,317	12,174	12,463	12,917	12,809	13,246
New Brunswick	10,425	10,473	10,567	10,598	10,496	11,063	11,455	11,482	11,565	11,577
Quebec	88,977	94,110	96,019	98,329	93,942	93,864	93,391	92,278	89,915	86,789
Ontario	124,017	121,918	121,975	120,828	119,541	120,005	120,214	123,873	123,939	123,599
Manitoba	15,837	16,131	15,824	15,794	15,617	15,478	15,619	16,091	16,070	15,915
Saskatchewan	17,440	17,174	16,964	16,933	16,490	16,363	16,130	15,777	15,681	15,361
Alberta	43,881	42,060	40,386	39,147	37,902	37,504	36,874	36,606	35,461	35,022
British Columbia	42,121	41,608	40,086	40,128	39,330	38,771	38,337	38,551	38,288	37,956
Yukon	470	494	420	443	407	339	395	369	388	356
Northwest Territories	1,390	1,287	1,285	1,255	1,163	1,147	1,074	1,069	1,028	997
Outside Canada	367	479	541	547	564	525	504	505	494	500
Total	368,521	369,168	367,537	368,226	359,419	359,562	358,822	362,417	358,639	354,559

Province/Territory	Age of Child as of March 1st								
	10	11	12	13	14	15	16	17	Total
Newfoundland	11,647	12,332	12,157	12,063	12,134	12,487	12,582	12,493	200,071
Prince Edward Island	2,013	2,192	2,108	2,172	2,200	2,135	2,267	2,369	36,725
Nova Scotia	13,623	14,305	14,633	14,039	13,918	14,574	15,036	15,555	240,374
New Brunswick	12,101	12,557	12,434	12,210	11,943	12,509	12,810	13,625	209,890
Quebec	85,281	89,096	92,994	94,492	94,755	97,839	104,914	112,271	1,699,256
Ontario	126,325	131,878	138,843	135,617	133,271	135,269	139,847	146,217	2,307,176
Manitoba	16,069	16,606	16,971	16,380	16,486	16,274	16,712	17,664	291,738
Saskatchewan	15,614	15,770	15,878	15,863	16,037	15,891	16,161	16,901	292,428
Alberta	35,140	36,302	37,847	36,550	35,959	35,949	36,114	35,993	674,677
British Columbia	39,192	40,147	43,804	43,077	41,989	41,404	41,377	42,717	728,883
Yukon	414	425	425	434	344	382	351	361	7,237
Northwest Territories	1,040	1,120	1,140	1,086	1,092	1,078	967	949	20,167
Outside Canada	502	494	513	457	457	384	361	325	8,519
Total	358,961	373,224	389,747	384,640	380,585	386,175	399,499	417,440	6,717,141

1. Except for Ontario, all entitlement data for March 1983 reflect final revisions as of December 1984. Ontario entitlement data for March 1983 reflect revisions as of June 1984.

NOTE: Users should note that the above data are based on 'entitlement' as opposed to 'in pay' statistics. Please refer to the explanatory note at the beginning of this chapter for additional information.

Table 3.3b

Family Allowances
Number of Children Entitled[1]
by Age and Province/Territory

March 1984

Province/Territory	Age of Child as of March 1st									
	0	1	2	3	4	5	6	7	8	9
Newfoundland	9,162	9,377	9,472	9,425	9,835	9,636	10,319	10,374	10,904	10,940
Prince Edward Island	1,888	1,904	1,869	1,935	1,896	1,956	1,942	1,956	1,932	1,979
Nova Scotia	12,378	12,347	12,120	12,088	12,477	12,315	12,237	12,520	12,943	12,835
New Brunswick	10,484	10,438	10,437	10,611	10,615	10,515	11,081	11,439	11,487	11,557
Quebec	88,031	89,002	94,007	95,881	98,169	93,789	93,736	93,235	92,094	89,792
Ontario	124,836	124,679	122,385	122,484	121,271	119,905	120,393	120,532	124,341	124,403
Manitoba	16,507	15,835	16,129	15,832	15,780	15,675	15,427	15,569	16,016	16,074
Saskatchewan	17,778	17,643	17,323	17,093	17,010	16,586	16,434	16,187	15,810	15,685
Alberta	43,880	42,579	41,047	39,502	38,453	37,285	36,961	36,392	36,177	35,027
British Columbia	42,944	42,338	41,704	40,275	40,299	39,374	38,866	38,525	38,658	38,406
Yukon	518	450	453	400	426	386	342	369	355	369
Northwest Territories	1,438	1,356	1,271	1,255	1,222	1,146	1,158	1,057	1,061	1,028
Outside Canada	358	446	508	553	533	540	468	503	473	456
Total	370,202	368,394	368,725	367,334	367,986	359,108	359,364	358,658	362,251	358,551

Province/Territory	Age of Child as of March 1st								
	10	11	12	13	14	15	16	17	Total
Newfoundland	11,261	11,614	12,280	12,098	12,039	12,069	12,319	12,240	195,364
Prince Edward Island	1,958	2,009	2,198	2,128	2,154	2,205	2,111	2,229	36,249
Nova Scotia	13,265	13,661	14,346	14,667	14,020	13,901	14,469	14,794	237,383
New Brunswick	11,610	12,134	12,551	12,443	12,222	11,956	12,411	12,615	206,606
Quebec	86,653	85,153	88,889	92,811	94,347	94,552	97,482	103,718	1,671,341
Ontario	123,908	126,777	132,448	139,309	136,066	133,679	134,476	137,745	2,289,637
Manitoba	15,883	16,096	16,559	16,965	16,619	16,501	16,198	16,546	290,211
Saskatchewan	15,415	15,656	15,821	15,896	15,928	16,062	15,785	15,816	293,928
Alberta	34,631	34,729	35,983	37,649	36,337	35,834	35,585	35,416	673,467
British Columbia	38,106	39,370	40,338	43,964	43,218	42,120	41,389	40,991	730,885
Yukon	343	392	399	401	414	333	355	330	7,035
Northwest Territories	975	1,035	1,108	1,138	1,059	1,076	1,055	943	20,381
Outside Canada	467	463	468	456	394	384	333	292	8,095
Total	354,475	359,089	373,388	389,925	384,817	380,672	383,968	393,675	6,660,582

[1] Except for Ontario, all entitlement data for March 1984 reflect final revisions as of December 1985. Ontario entitlement data for March 1984 reflect initial values as of June 1984.

NOTE: Users should note that the above data are based on 'entitlement' as opposed to 'in pay' statistics. Please refer to the explanatory note at the beginning of this chapter for additional information.

Table 3.3c

Family Allowances
Number of Children Entitled[1]
by Age and Province/Territory

March 1985

Province/Territory	Age of Child as of March 1st									
	0	1	2	3	4	5	6	7	8	9
Newfoundland	8,881	9,147	9,294	9,416	9,338	9,766	9,634	10,265	10,315	10,888
Prince Edward Island	1,925	1,927	1,907	1,885	1,956	1,910	1,968	1,964	1,964	1,951
Nova Scotia	12,218	12,408	12,417	12,170	12,136	12,541	12,399	12,253	12,521	12,946
New Brunswick	10,255	10,576	10,489	10,461	10,664	10,637	10,572	11,106	11,478	11,494
Quebec	86,794	88,182	89,051	93,953	95,872	98,009	93,674	93,649	93,196	92,040
Ontario	127,925	126,691	125,725	123,077	123,253	121,956	120,587	121,162	121,027	124,829
Manitoba	16,415	16,571	15,915	16,159	15,858	15,850	15,688	15,456	15,610	16,101
Saskatchewan	17,752	17,846	17,680	17,347	17,128	17,026	16,538	16,485	16,234	15,831
Alberta	42,567	42,819	41,772	40,280	38,873	37,892	36,765	36,470	35,939	35,810
British Columbia	43,001	42,852	42,191	41,542	40,214	40,222	39,425	38,776	38,534	38,624
Yukon	531	526	455	458	406	421	400	350	365	349
Northwest Territories	1,393	1,455	1,341	1,268	1,250	1,230	1,134	1,152	1,058	1,065
Outside Canada[2]	426	535	542	588	586	566	521	464	511	506
Total	370,083	371,535	368,779	368,604	367,514	368,026	359,305	359,552	358,752	362,434

Province/Territory	Age of Child as of March 1st								
	10	11	12	13	14	15	16	17	Total
Newfoundland	10,906	11,160	11,589	12,208	12,032	11,954	11,911	12,001	190,705
Prince Edward Island	1,980	1,958	2,017	2,184	2,140	2,159	2,183	2,087	36,065
Nova Scotia	12,864	13,313	13,683	14,381	14,688	14,043	13,820	14,222	235,023
New Brunswick	11,583	11,605	12,128	12,565	12,463	12,214	11,903	12,194	204,387
Quebec	89,741	86,601	85,196	88,816	92,744	94,316	94,165	96,492	1,652,491
Ontario	124,889	124,491	127,247	132,983	139,698	136,243	132,391	97,785	2,269,849
Manitoba	16,144	15,916	16,110	16,622	17,019	16,631	16,431	16,009	290,505
Saskatchewan	15,690	15,443	15,697	15,866	15,939	15,912	15,976	15,535	295,925
Alberta	34,740	34,348	34,434	35,751	37,386	36,206	35,521	34,873	672,446
British Columbia	38,342	38,054	39,408	40,357	43,986	43,126	41,972	40,914	731,550
Yukon	372	348	388	403	407	403	335	345	7,262
Northwest Territories	1,024	965	1,034	1,123	1,139	1,061	1,071	1,030	20,793
Outside Canada[2]	486	486	463	473	454	376	380	253	8,581
Total	358,761	354,688	359,394	373,732	390,105	384,644	378,039	343,740	6,615,382

1. Except for Ontario, all entitlement data for March 1985 reflect revisions as of June 1986. Ontario data are 'in pay' as of June 1985.
2. Data on foreign accounts administered in Ontario are based on 'in pay' rather than 'entitlement' statistics.

NOTE: Users should note that, except for Ontario, the above data are based on 'entitlement' as opposed to 'in pay' statistics. Please refer to the explanatory note at the beginning of this chapter for additional information.

Table 3.3d

Family Allowances
Number of Children Entitled[1]
by Age and Province/Territory

March 1986

Province/Territory	Age of Child as of March 1st									
	0	1	2	3	4	5	6	7	8	9
Newfoundland	8,397	8,807	9,040	9,206	9,362	9,267	9,685	9,551	10,166	10,254
Prince Edward Island	2,000	1,920	1,928	1,915	1,903	1,938	1,931	1,973	1,975	1,959
Nova Scotia	12,338	12,220	12,386	12,423	12,145	12,137	12,493	12,318	12,215	12,523
New Brunswick	9,990	10,217	10,516	10,399	10,399	10,614	10,602	10,545	11,062	11,421
Quebec	84,467	86,891	88,177	89,005	93,923	95,744	97,986	93,586	93,635	93,262
Ontario	130,178	130,595	127,977	126,776	124,214	124,211	122,883	121,490	122,047	121,840
Manitoba	16,727	16,374	16,599	15,866	16,206	15,822	15,851	15,674	15,475	15,629
Saskatchewan	17,709	17,685	17,662	17,547	17,198	17,017	16,947	16,484	16,370	16,161
Alberta	42,400	42,143	42,605	41,401	40,055	38,691	37,728	36,603	36,393	35,846
British Columbia	41,875	42,632	42,423	41,869	41,245	40,085	39,978	39,243	38,503	38,293
Yukon	427	496	504	427	440	385	410	389	327	347
Northwest Territories	1,318	1,364	1,411	1,315	1,207	1,209	1,210	1,106	1,124	1,060
Outside Canada[2]	532	608	672	643	637	616	612	577	507	541
Total	368,358	371,952	371,900	368,792	368,934	367,736	368,316	359,539	359,799	359,136

Province/Territory	Age of Child as of March 1st								
	10	11	12	13	14	15	16	17	Total
Newfoundland	10,831	10,852	11,073	11,539	12,128	11,943	11,830	11,622	185,553
Prince Edward Island	1,951	1,982	1,954	2,031	2,176	2,126	2,154	2,158	35,974
Nova Scotia	12,917	12,871	13,314	13,671	14,368	14,665	13,919	13,526	232,449
New Brunswick	11,506	11,575	11,577	12,087	12,526	12,410	12,070	11,675	201,191
Quebec	91,982	89,744	86,632	85,235	88,837	92,702	93,967	93,096	1.638,871
Ontario	125,596	125,737	125,246	128,104	133,821	140,183	135,393	97,707	2,286,286
Manitoba	16,110	16,115	15,965	16,084	16,612	17,031	16,581	16,228	290,949
Saskatchewan	15,723	15,628	15,344	15,588	15,779	15,877	15,753	15,640	296,112
Alberta	35,752	34,601	34,253	34,290	35,675	37,263	35,818	34,926	676,443
British Columbia	38,490	38,210	37,938	39,361	40,281	43,812	42,865	41,381	728,484
Yukon	337	345	326	376	394	383	391	321	7,025
Northwest Territories	1,065	989	940	1,025	1,093	1,113	1,037	1,041	20,627
Outside Canada[2]	515	484	491	462	456	442	367	307	9,479
Total	362,775	359,133	355,053	359,853	374,146	389,930	382,145	339,628	6,609,443

1. Except for Ontario, all entitlement data for March 1986 reflect initial values as of June 1988. Ontario data are 'in pay' as of June 1986.
2. Data on foreign accounts administered in Ontario are based on 'in pay' rather than 'entitlement' statistics.

NOTE: Users should note that, except for Ontario, the above data are based on 'entitlement' as opposed to 'in pay' statistics. Please refer to the explanatory note at the beginning of this chapter for additional information.

Table 3.4a

Child Tax Credit Number of Families/Children and Tax Credits Allowed by Province/Territory

1984

Province/Territory	Families[1]	Children	Tax Credits[2] Allowed ($000's)
Newfoundland	77,291	159,407	50,656
Prince Edward Island	16,393	34,493	11,000
Nova Scotia	98,363	192,434	57,730
New Brunwsick	92,529	183,305	58,050
Quebec	690,985	1,279,744	391,218
Ontario	857,376	1,738,018	487,627
Manitoba	114,990	251,004	74,395
Saskatchewan	108,291	241,576	72,672
Alberta	218,994	465,574	134,211
British Columbia	256,320	514,364	149,303
Yukon	2,545	5,129	1,573
Northwest Territories	6,001	15,333	4,688
Outside Canada	2,238	4,106	1,178
Total	2,542,316	5,084,487	1,494,307[3]

1. The number of families represents the number of taxfilers claiming the credit.
2. Credits are those allowed in respect of the 1984 tax year, to persons filing income tax returns in 1985.
3. Total may not add due to rounding.

Table 3.4b

Child Tax Credit
Number of Families/Children and Tax Credits Allowed[1] by Province/Territory
1985

Province/Territory	Families[2]	Children	Tax Credits[3] Allowed ($000's)
Newfoundland	82,653	168,293	55,749
Prince Edward Island	15,576	32,149	10,848
Nova Scotia	95,700	184,799	57,984
New Brunwsick	87,370	170,180	55,572
Quebec	677,155	1,276,794	397,321
Ontario	776,211	1,593,722	441,395
Manitoba	112,490	243,821	75,538
Saskatchewan	103,234	230,603	70,813
Alberta	216,806	463,576	134,237
British Columbia	258,395	520,888	152,811
Yukon	2,180	4,667	1,357
Northwest Territories	6,019	15,734	5,039
Outside Canada	3,302	6,514	1,733
Total	2,437,091	4,911,740	1,460,403[4]

1. Figures are preliminary.
2. The number of families represents the number of taxfilers claiming the credit.
3. Credits are those allowed in respect of the 1985 tax year, to persons filing income tax returns in 1986.
4. Total may not add due to rounding.

CHAPTER 4

PROVINCIAL AND MUNICIPAL SOCIAL ASSISTANCE PROGRAMS

Table 4.1

NEWFOUNDLAND

Social Assistance Number of Cases and Recipients as of End of Quarter

June 1985 to September 1986

	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Cases	19,737	20,937	20,865	19,697	20,331	21,185
Recipients	46,753	50,608	50,561	46,957	49,011	51,884

NEWFOUNDLAND

Figure 4.1

Social Assistance
Percentage Distribution of Caseload
by Case Composition

March 1986

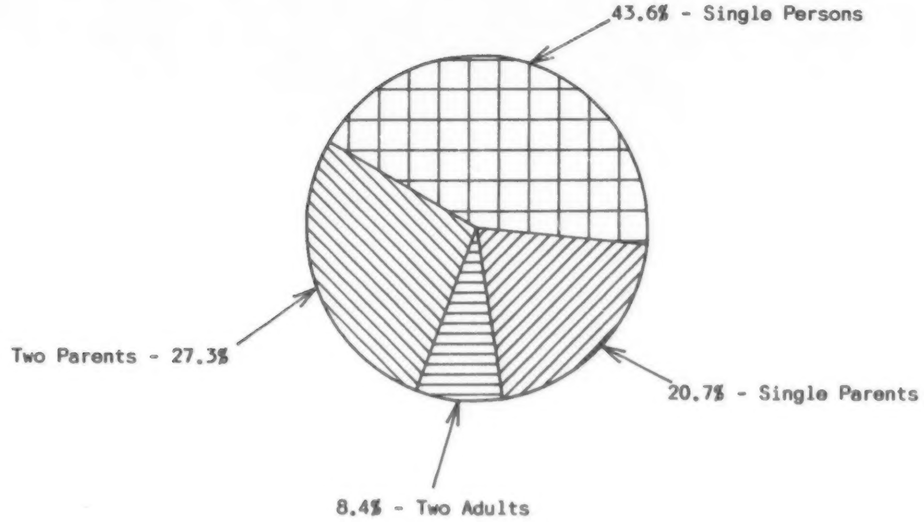
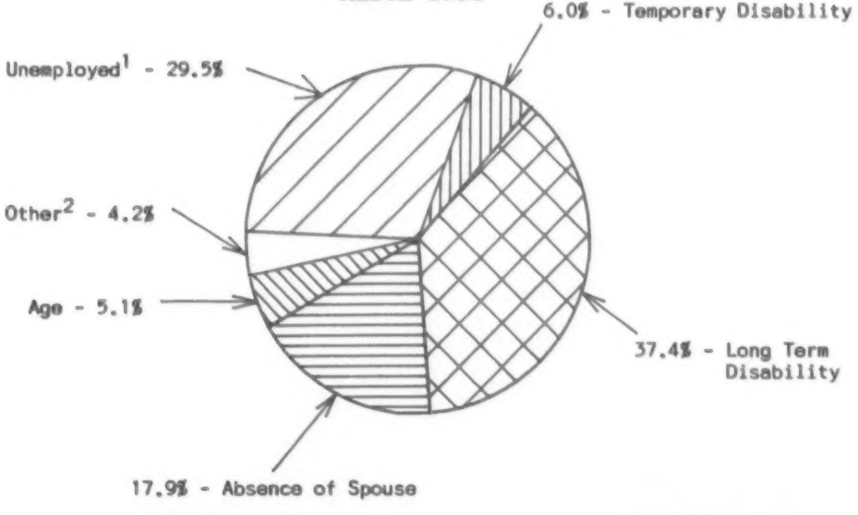


Figure 4.2

Social Assistance
Percentage Distribution of Caseload
by Reason for Assistance

March 1986



1. Includes employed persons with insufficient earnings.

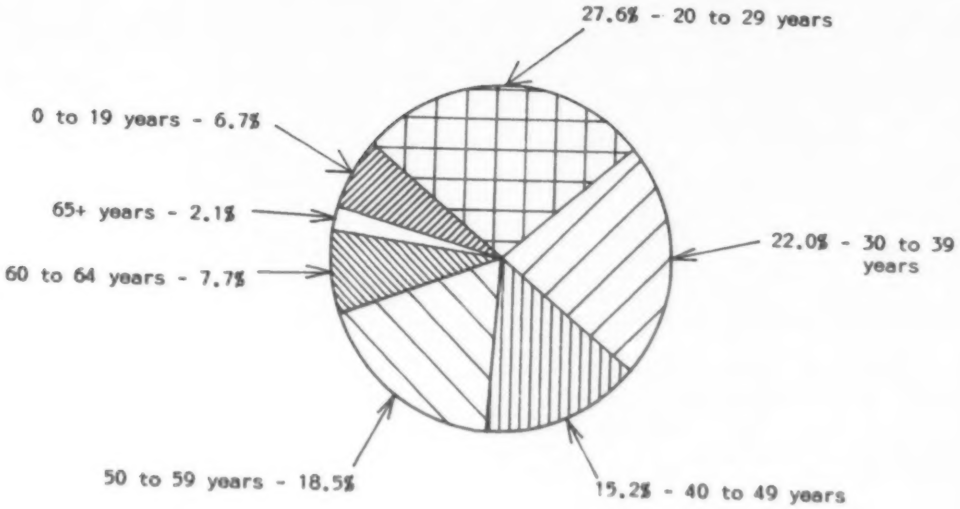
2. Includes persons attending school, persons caring for spouse and/or children and no information given.

NEWFOUNDLAND

Figure 4.3

Social Assistance
Percentage Distribution of Caseload
by Age Group of Head

March 1986



PRINCE EDWARD ISLAND

Table 4.2

Financial Assistance
Number of Cases by Case Composition and Number of Recipients as of End of Quarter

June 1985 to September 1986

Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Cases						
Singles	2,157	2,115	2,181	2,314	2,228	2,195
Families	1,987	1,963	2,067	2,083	2,033	2,020
Couples	168	156	172	187	164	168
Couples with dependents	657	630	698	697	645	619
Single parents	1,162	1,177	1,197	1,199	1,224	1,233
Total Cases	4,144	4,078	4,248	4,397	4,261	4,215
Recipients[1]	8,661	8,523	8,878	9,190	8,905	8,809

1. Data are estimates based on an October 1986 average of 2.09 persons per case.

PRINCE EDWARD ISLAND

Figure 4.4

Financial Assistance
Percentage Distribution of Caseload by Age Group of Head

March 1986

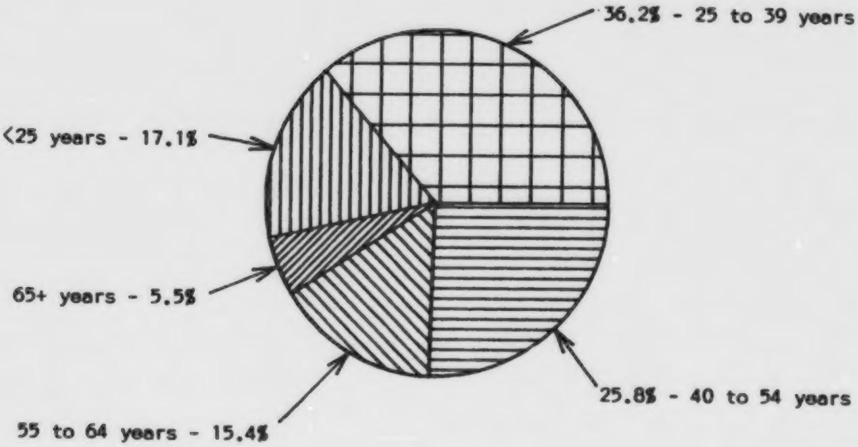
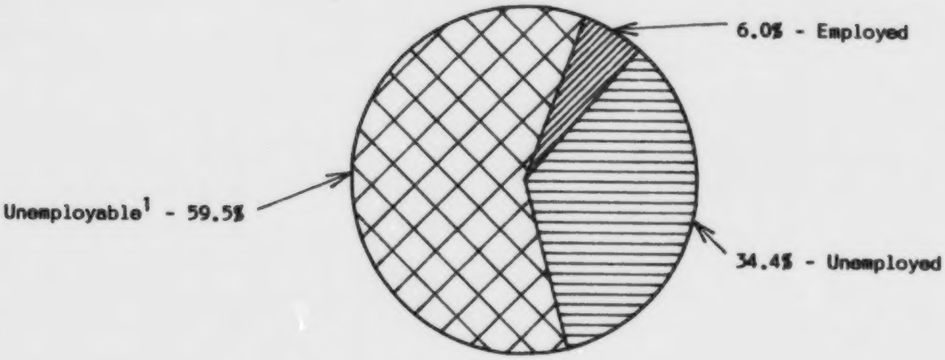


Figure 4.5

Financial Assistance
Percentage Distribution of Caseload by Employment Status of Head

March 1986



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1. Includes 0.3% of cases with no information.

Table 4.3

NOVA SCOTIA

Family Benefits and General Assistance
Number of Cases and Recipients
by Program
as of End of Quarter

June 1985 to September 1986

Program	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Family Benefits						
Cases	23,642	23,745	23,235	23,254	23,409	23,521
Recipients	45,449	45,354	44,642	44,655	44,951	44,893
General Assistance						
Cases	9,644	9,942	11,221	12,021	10,318	10,918
Recipients	22,687	23,436	26,372	27,271	23,774	24,882
Family Benefits and General Assistance						
Cases	33,286	33,687	34,456	35,275	33,727	34,439
Recipients	68,136	68,790	71,014	71,926	68,725	69,775

NOTE: Due to the nature of municipal reporting systems, all General Assistance data should be treated as estimates.

Table 4.4

NOVA SCOTIA

Family Benefits
Number of Cases by Case Composition as of End of Quarter

June 1985 to September 1986

Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Singles	11,112	11,282	10,873	10,810	10,846	10,901
Families	12,236	12,342	12,220	12,275	12,340	12,324
Couples	1,776	1,868	1,886	1,926	1,955	2,027
Couples with dependents	1,815	1,794	1,795	1,789	1,802	1,767
Single parents	8,645	8,680	8,539	8,560	8,583	8,530
Unknown	294	121	142	169	223	296
Total Cases	23,642	23,745	23,235	23,254	23,409	23,521

NOVA SCOTIA

Table 4.3

Family Benefits and General Assistance Number of Cases and Recipients by Program as of End of Quarter

June 1985 to September 1986

Program	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Family Benefits						
Cases	23,642	23,745	23,235	23,254	23,409	23,521
Recipients	45,449	45,354	44,642	44,655	44,951	44,893
General Assistance						
Cases	9,644	9,942	11,221	12,021	10,318	10,918
Recipients	22,687	23,436	26,372	27,271	23,774	24,882
Family Benefits and General Assistance						
Cases	33,286	33,687	34,456	35,275	33,727	34,439
Recipients	68,136	68,790	71,014	71,926	68,725	69,775

NOTE: Due to the nature of municipal reporting systems, all General Assistance data should be treated as estimates.

Table 4.4

NOVA SCOTIA

Family Benefits
Number of Cases by Case Composition as of End of Quarter

June 1985 to September 1986

Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Singles	11,112	11,282	10,873	10,810	10,846	10,901
Families	12,236	12,342	12,220	12,275	12,340	12,324
Couples	1,776	1,868	1,886	1,926	1,955	2,027
Couples with dependents	1,815	1,794	1,795	1,789	1,802	1,767
Single parents	8,645	8,680	8,539	8,560	8,583	8,530
Unknown	294	121	142	169	223	296
Total Cases	23,642	23,745	23,235	23,254	23,409	23,521

Table 4.5

NOVA SCOTIA

Family Benefits
Number of Cases
by Reason for Assistance and Age Group of Head

March 1986

Reason for Assistance	Age Group of Head							Total
	<21	21-29	30-39	40-49	50-59	60-64	65+	
Disabled Person	356	2,036	2,189	2,288	3,843	1,904	41	12,657
Disabled Father	3	89	347	550	554	178	41	1,762
Mothers	394	3,280	2,876	1,355	603	38	6	8,552
Divorced	4	256	789	430	108	7	0	1,594
Widowed	0	25	121	223	270	19	5	663
Deserted	25	900	1,307	540	177	8	1	2,958
Unmarried	364	2,088	649	156	41	4	0	3,302
Wife of Disabled Man	0	1	1	4	6	0	0	12
Wife of Prisoner	1	10	9	2	1	0	0	23
Foster Parent	0	13	20	34	50	27	65	210[1]
Unemployable Woman	--	--	--	--	--	41	4	45
Aged Person	--	--	--	--	--	2	23	28[1]
Total Cases	753	5,418	5,432	4,227	5,050	2,190	180	23,254

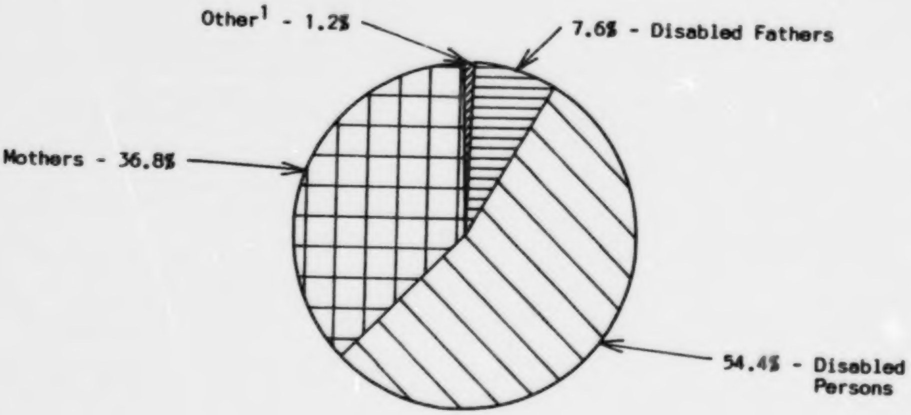
[1] Individual components do not add to total due to a minor reporting discrepancy.

NOVA SCOTIA

Figure 4.6

Family Benefits Percentage Distribution of Caseload by Major Reason for Assistance

March 1986

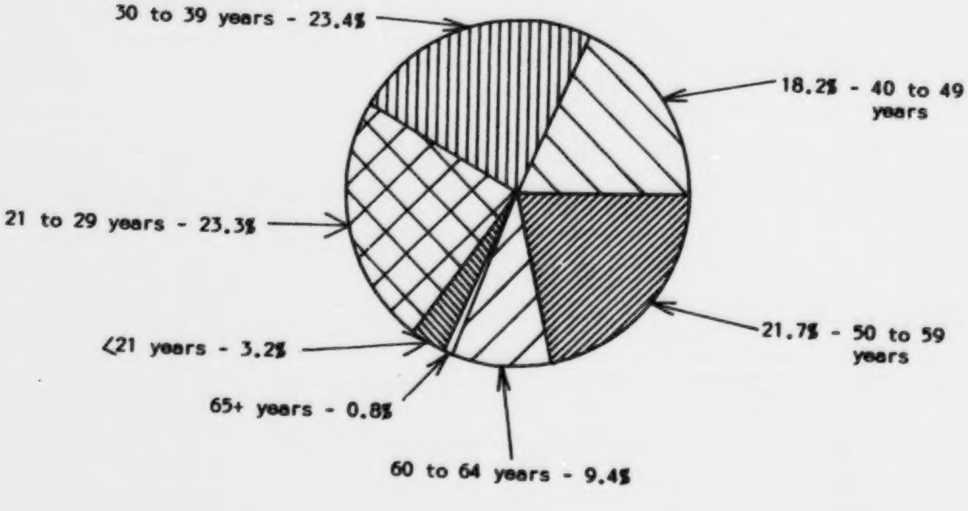


1. Includes foster parents, unemployable women and aged persons.

Figure 4.7

Family Benefits Percentage Distribution of Caseload by Age Group of Head

March 1986



NEW BRUNSWICK

Table 4.6

Social Assistance Programs
Number of Cases by Case Composition and Number of Recipients as of End of Quarter

June 1985 to September 1986

Program	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Basic Social Assistance[1]						
Cases						
Singles	13,721	--	--	--	--	--
Families	18,395	--	--	--	--	--
Two person	1,666	--	--	--	--	--
One parent	10,943	--	--	--	--	--
Two parent	5,786	--	--	--	--	--
Total Cases	32,116	--	--	--	--	--
Recipients	64,697	--	--	--	--	--
Disability Allowance[1]						
Cases						
Singles	2,583	--	--	--	--	--
Families	84	--	--	--	--	--
Total Cases	2,667	--	--	--	--	--
Recipients	2,782	--	--	--	--	--
Long Term Established Needs Program (LTEN)[2]						
Cases						
Singles	--	6,315	5,810	5,753	5,699	5,670
Families	--	2,207	2,096	2,045	1,986	1,900
Two person	--	660	665	639	628	619
One parent	--	964	875	857	839	798
Two parent	--	583	556	549	519	483
Total Cases	--	8,522	7,906	7,798	7,685	7,570
Recipients	--	12,325	11,484	11,275	11,008	10,706
Upgrading, Training and Placement Program (UT&P)[3]						
Cases						
Singles	--	6,819	6,947	7,181	7,327	7,409
Families	--	15,609	15,963	16,540	16,305	16,148
Two person	--	767	861	937	913	971
One parent	--	10,011	10,082	10,314	10,363	10,383
Two parent	--	4,831	5,020	5,289	5,029	4,794
Total Cases	--	22,428	22,910	23,721	23,632	23,557
Recipients	--	55,646	56,716	58,671	57,699	56,853
Interim Assistance Program[4]						
Cases						
Singles	--	2,869	3,397	3,966	4,053	3,636
Families	--	308	374	315	368	369
Two person	--	204	225	231	228	209
One parent	--	39	33	17	29	41
Two parent	--	65	116	67	111	119
Total Cases	--	3,177	3,771	4,281	4,421	4,005
Recipients	--	3,658	4,413	4,748	5,027	4,634
Total Social Assistance						
Cases						
Singles	16,304	16,003	16,154	16,900	17,079	16,715
Families	18,479	18,124	18,433	18,900	18,659	18,417
Two person	--	1,631	1,751	1,807	1,769	1,799
One parent	--	11,014	10,990	11,188	11,231	11,222
Two parent	--	5,479	5,692	5,905	5,659	5,396
Total Cases	34,783	34,127	34,587	35,800	35,738	35,132
Recipients	67,479	71,629	72,513	74,694	73,734	72,193

1. Effective September 1985, the Basic Social Assistance and Disability Allowance programs were replaced by the Long Term Established Needs Program, the Upgrading Training and Placement Program and the Interim Assistance Program.
2. The Long Term Established Needs Program is designed for cases who have been on assistance for 5 years or more, or those certified as blind or disabled.
3. The Upgrading, Training and Placement Program is designed for cases on assistance for less than 5 years who have some potential for becoming self-sufficient with the appropriate upgrading and training.
4. The Interim Assistance Program is designed for cases requiring interim or temporary assistance.

NEW BRUNSWICK

Figure 4.8 Social Assistance[1]
Percentage Distribution of Caseload
by Case Composition

March 1986

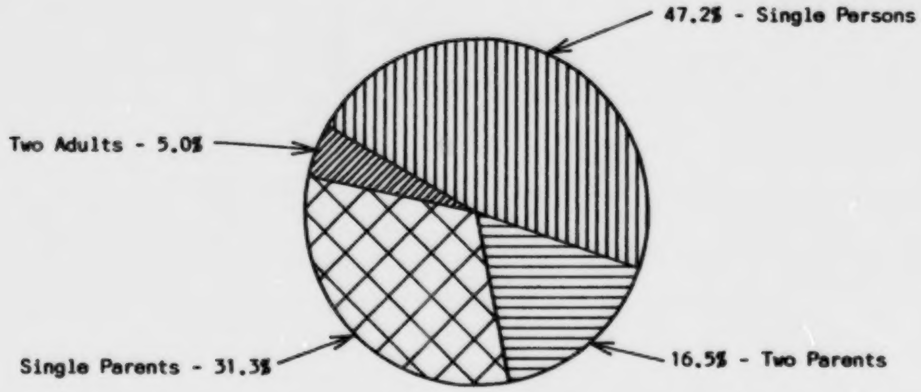
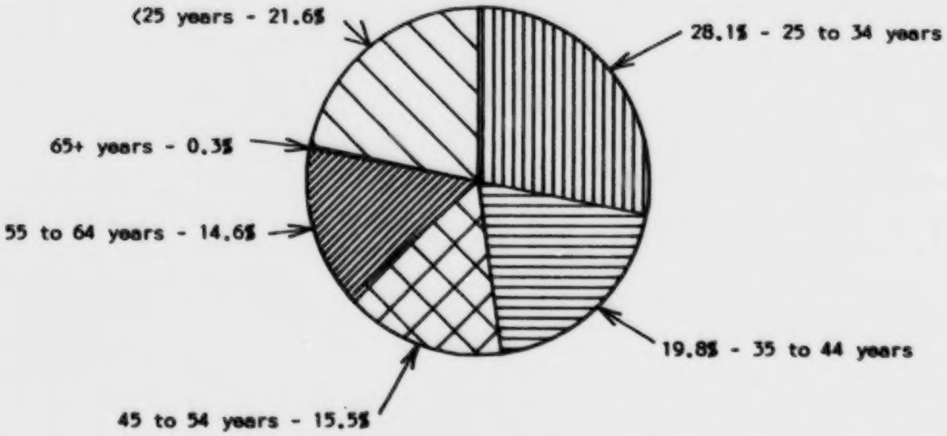


Figure 4.9 Social Assistance[1]
Percentage Distribution of Caseload
by Age Group of Head

March 1986



1. Includes cases under the Long Term Established Needs, Upgrading, Training and Placement and Interim Assistance programs. See Table 4.6 for details.

QUEBEC

Table 4.7

Social Aid
Number of Cases by Case Composition and Number of Recipients as of End of Quarter

June 1985 to September 1986

Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Cases						
Singles	**269,326**	**266,401**	**260,935**	**263,340**	**255,026**	**243,771**
Families	**152,161**	**150,225**	**150,756**	**152,718**	**149,681**	**144,280**
Couples	23,742	23,601	23,952	24,325	23,698	23,807
Couples with dependents	42,512	40,673	40,915	41,661	40,300	38,375
Single parents	85,907	85,951	85,889	86,732	85,683	82,098
Total Cases	**421,487**	**416,626**	**411,691**	**416,058**	**404,707**	**388,051**
Recipients	**701,861**	**690,917**	**686,117**	**693,874**	**675,806**	**647,401**

QUEBEC

Table 4.8

Social Aid
Number of Cases by Case Composition, Sex and Age Group of Head

March 1986

Case Composition and Sex	Age Group of Head						Total
	<21	21-29	30-44	45-54	55-64	65+	
Singles	**34,489**	**67,159**	**73,920**	**41,949**	**43,259**	**2,564**	**263,340**
Male	18,206	41,293	48,544	20,603	18,294	488	147,428
Female	16,283	25,866	25,376	21,346	24,965	2,076	115,912
Single Parents	**3,842**	**28,973**	**40,614**	**10,019**	**3,181**	**103**	**86,732**
Male	12	464	2,233	902	408	23	4,042
Female	3,830	28,509	38,381	9,117	2,773	80	82,690
Couples[1]	**1,256**	**12,138**	**23,102**	**12,447**	**15,138**	**1,905**	**65,986**
Male	442	7,942	19,915	11,412	14,352	1,835	55,898
Female	814	4,196	3,187	1,035	786	70	10,088
Total Cases	**39,587**	**108,270**	**137,636**	**64,415**	**61,578**	**4,572**	**416,058**
Male	18,660	49,699	70,692	32,917	33,054	2,346	207,368
Female	20,927	58,571	66,944	31,498	28,524	2,226	208,690

[1] Includes couples with and without dependent children.

Table 4.9

QUEBEC

Social Aid
Number of Cases
by Reason for Assistance and Age Group of Head

March 1986

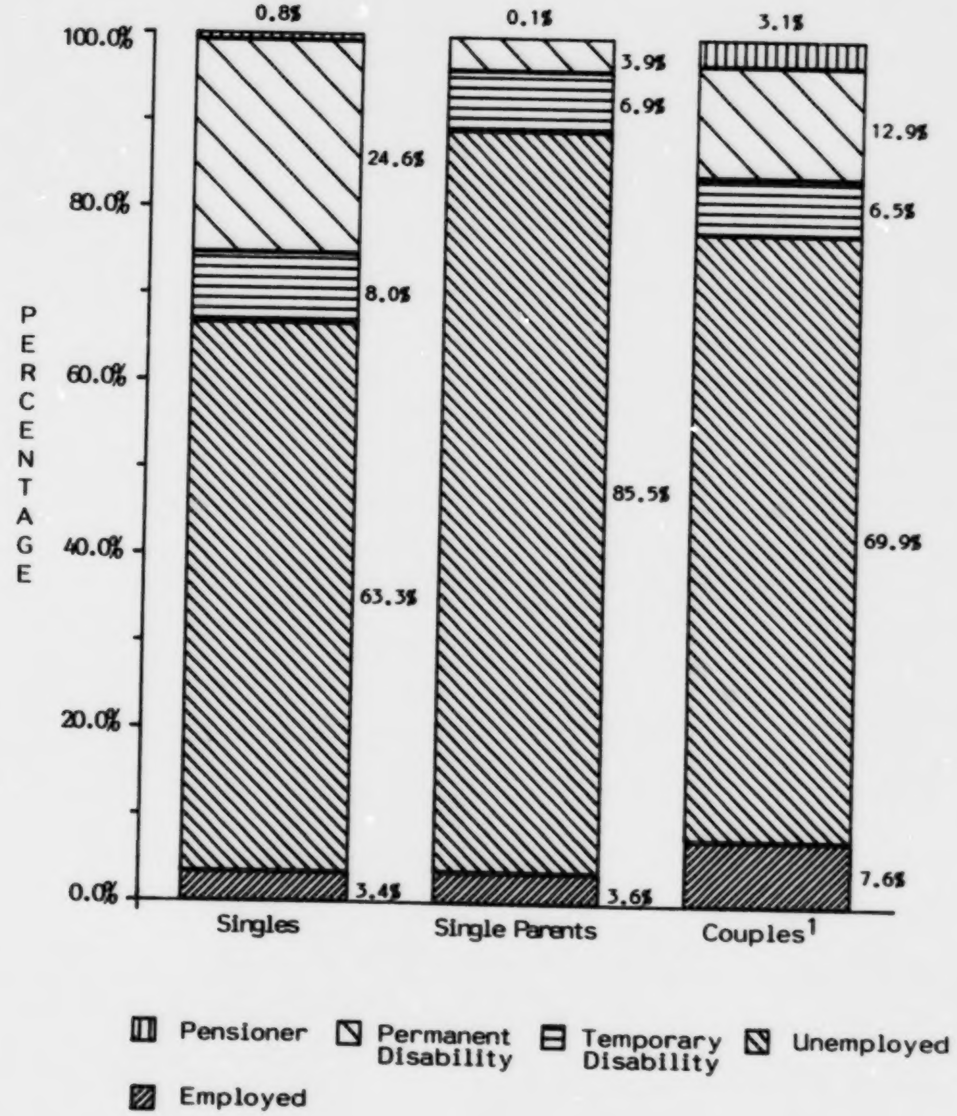
Reason for Assistance	Age Group of Head						Total
	<21	21-29	30-44	45-54	55-64	65+	
Employed	2,614	5,643	5,570	1,983	1,172	9	16,991
Unemployed	30,823	75,860	103,433	41,899	34,611	351	286,977
Temporary Disability	3,582	13,217	7,026	4,070	3,284	30	31,209
Permanent Disability	2,568	13,548	21,592	16,392	22,255	315	76,670
Pensioner	0	2	15	71	256	3,867	4,211
Total Cases	39,587	108,270	137,636	64,415	61,578	4,572	416,058

QUEBEC

Figure 4.10

Social Aid
Percentage Distribution of Caseload by Case Composition and Reason for Assistance

March 1986



1. Includes couples with and without children.

QUEBEC

Figure 4.11

Social Aid
Percentage Distribution of Caseload by Reason for Assistance

March 1986

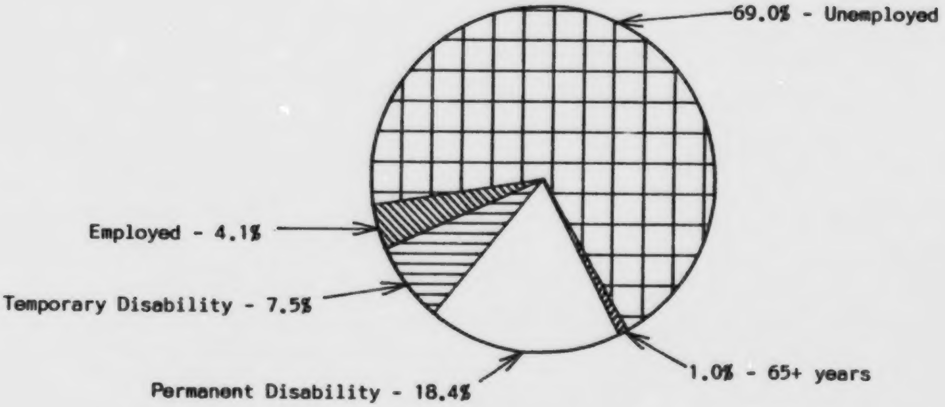
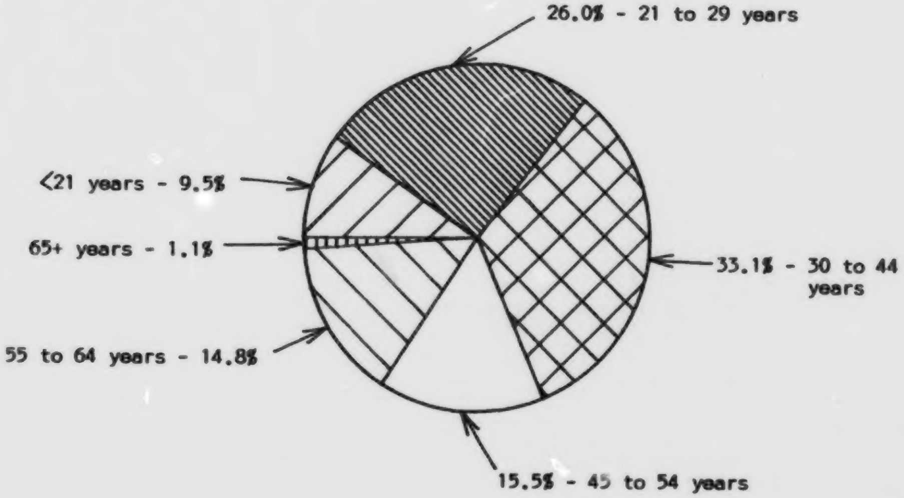


Figure 4.12

Social Aid
Percentage Distribution of Caseload by Age Group of Head

March 1986



ONTARIO

Table 4.10

Family Benefits and General Assistance Number of Cases and Recipients by Program and Benefit Type as of End of Quarter

June 1985 to September 1986

Program and Benefit Type	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Family Benefits[1]						
Cases	**150,556**	**151,554**	**152,356**	**153,720**	**155,855**	**157,679**
Regular Family Benefits	74,922	74,751	74,505	75,106	76,116	76,789
GAINS-Eligible[2]	75,634	76,803	77,851	78,614	79,739	80,890
Recipients	**285,446**	**286,870**	**287,900**	**290,775**	**294,945**	**298,128**
General Assistance[3]						
Cases	**105,148**	**100,881**	**109,055**	**112,738**	**106,331**	**104,978**
Recipients	**182,207**	**175,650**	**190,865**	**195,024**	**184,244**	**183,862**
Family Benefits and General Assistance						
Cases	**255,704**	**252,435**	**261,411**	**266,458**	**262,186**	**262,657**
Recipients	**467,653**	**462,520**	**478,765**	**485,799**	**479,189**	**481,990**

1. Excludes Work Incentive Program cases.
2. Represents cases eligible for GAINS-D benefits. Actual entitlement is calculated using FBA and GAINS-D rate tables, with the client receiving the higher of the two amounts.
3. Includes all employable/unemployable cases, plus foster children and nursing home cases.

NOTE: Due to the nature of municipal reporting systems, all General Assistance data should be treated as estimates.

Table 4.11

ONTARIO

Family Benefits and General Assistance
Combined Number of Cases
by Case Composition
as of End of Quarter

June 1985 to September 1986

Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Single Persons[1]	140,949	137,730	143,777	147,871	144,761	143,707
Families	114,755	114,705	117,634	118,587	117,425	118,950
Single parents[2]	81,241	82,430	81,859	82,164	83,462	85,331
Others	33,514	32,275	35,775	36,423	33,963	33,619
Total Cases	255,704	252,435	261,411	266,458	262,186	262,657

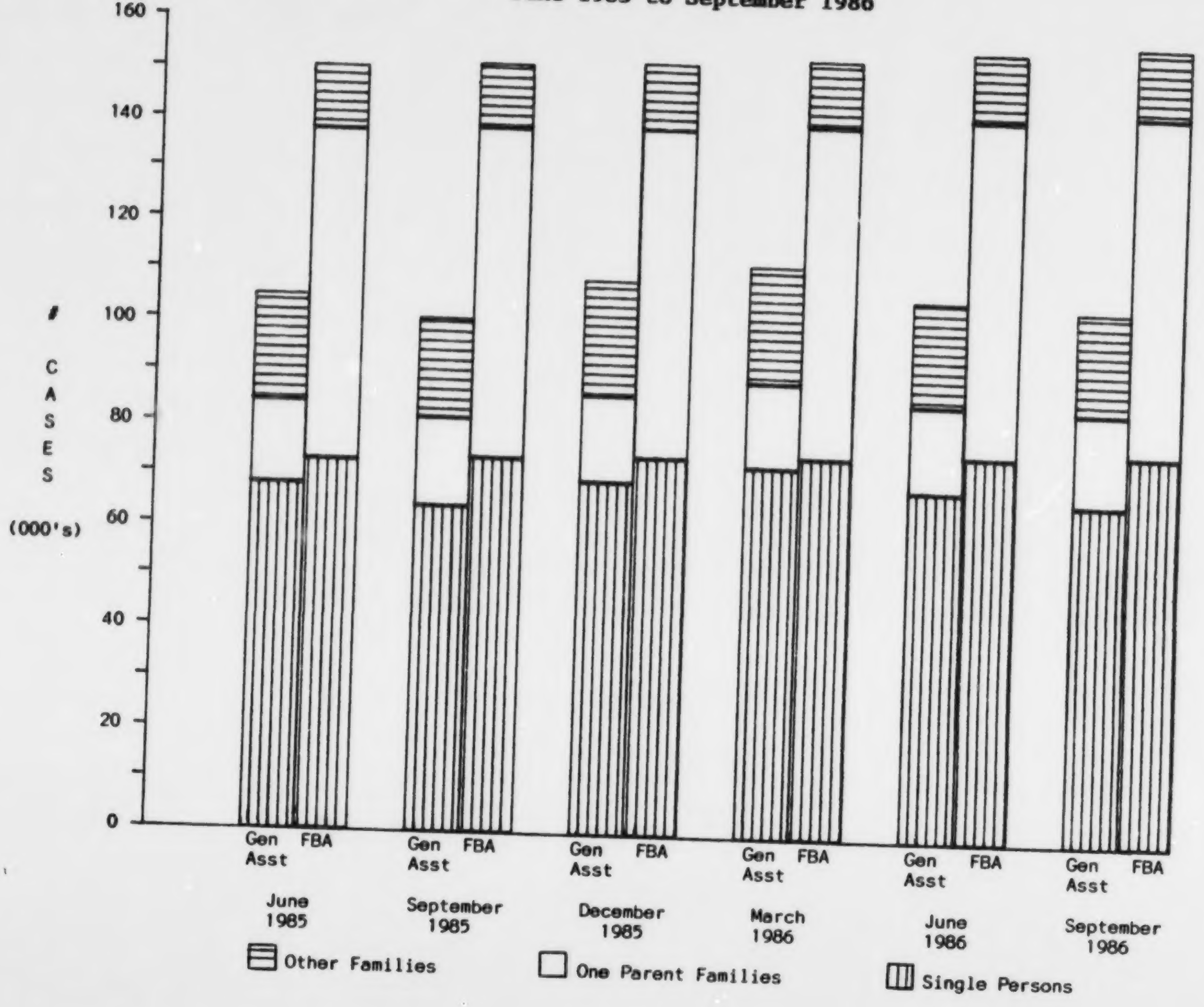
1. Includes Family Benefits cases with a family size of one (including all foster and handicapped children) and all 'single persons' receiving General Assistance, including foster children and nursing home cases.
2. Includes 'mother' and 'single father' cases on FBA, and all 'female-headed family' units on General Assistance.

NOTE: Estimated General Assistance data were used to compile this table - see NOTE on Table 4.10.

ONTARIO

Figure 4.13 **Family Benefits and General Assistance Distribution of Caseload by Case Composition as of End of Quarter**

June 1985 to September 1986



ONTARIO

Table 4.12

Family Benefits and General Welfare Assistance
Supplementary Programs
Total Number of Cases by Program
as of End of Quarter

June 1985 to September 1986

Supplementary Programs	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Family Benefits						
Work Incentive Program	2,558	2,591	2,602	2,574	2,603	2,526
General Welfare Assistance[1]						
Supplementary Aid	9,109	7,711	8,007	8,227	7,967	9,169
Special Assistance	17,231	24,923	56,186	22,003	22,354	26,104
Hostels[2]	10,596	10,769	14,308	10,382	10,909	11,812

1. As it is possible for an individual or family to receive assistance under more than one GWA program, adding individual case counts will result in double counting.
2. Although individuals/families requiring hostel accommodation are eligible for emergency short-term assistance through the General Assistance program, they are reported separately.

NOTE: Due to the nature of municipal reporting systems, all General Welfare Assistance data should be treated as estimates.

ONTARIO

Table 4.13

Family Benefits
Number of Cases
by Case Classification and Age Group of Head

March 1986

Case Classification	Age Group of Head								Total
	16-19	20-29	30-39	40-49	50-59	60-64	65+	Not Given	
Disabled/Permanently Unemployable	1,411	13,006	12,436	11,006	19,933	13,053	2,858	75	73,778
Blind	72	390	324	218	253	168	38	--	1,463
Sole Support Parents	2,604	26,844	22,156	9,309	3,438	258	29	1	64,639
Aged 60+	--	--	--	--	--	3,286	1,953	41	5,280
Foster Children[1]	--	--	--	--	--	--	--	2,418	2,418
Handicapped Children[1,2]	--	--	--	--	--	--	--	3,051	3,051
Vocational Rehabilitation Services	140	1,127	585	258	110	10	--	--	2,230
Other	29	133	207	197	175	89	29	2	861
Total Cases	4,256	41,500	35,708	20,988	23,909	16,864	4,907	5,588	153,720

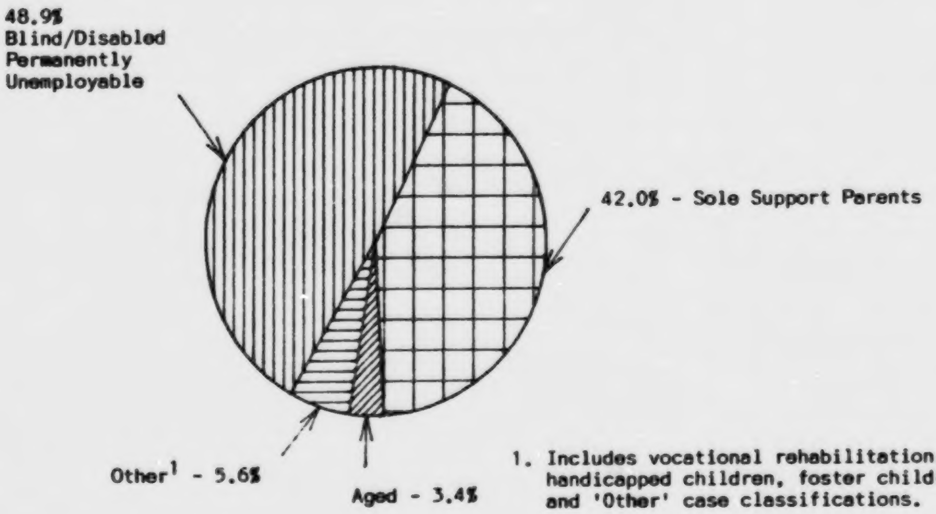
1. Case counts do not represent the number of foster children/handicapped children, but rather the number of families (cases) caring for them. No age data is collected for such cases.
2. Represents cases receiving a Handicapped Child benefit only. In March 1986, 672 Family Benefits cases received this benefit in addition to their normal Family Benefits entitlement.

ONTARIO

Figure 4.14

Family Benefits
Percentage Distribution of Caseload by Case Classification

March 1986

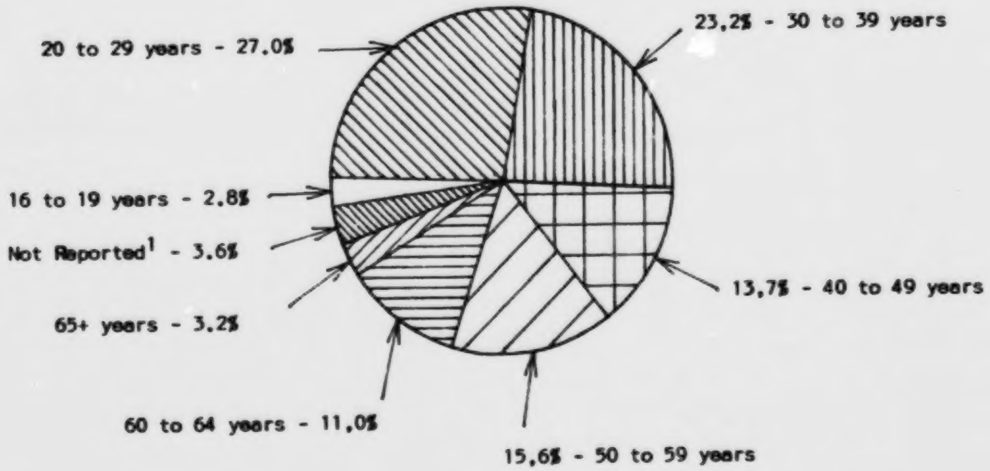


1. Includes vocational rehabilitation, handicapped children, foster children and 'Other' case classifications.

Figure 4.15

Family Benefits
Percentage Distribution of Caseload by Age Group of Head

March 1986



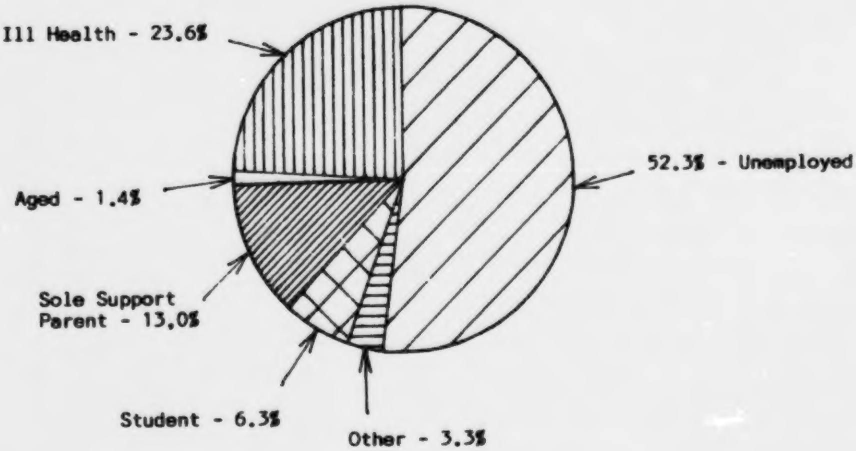
1. Represents cases caring for Foster Children and Handicapped Children.

ONTARIO

Figure 4.16

General Assistance
Percentage Distribution of Caseload
by Reason for Assistance

March 1986



MANITOBA

Table 4.14

Social Allowances and Municipal Assistance
Number of Cases and Recipients
by Program
as of End of Quarter

June 1985 to September 1986

Program	June 1985	September 1985	December 1985	March 1986	June 1986	September 198
Social Allowances						
Cases	22,073	22,648	22,738	23,007	22,526	23,281
Recipients[1]	44,146	45,296	45,476	46,014	45,052	46,562
Municipal Assistance						
Cases	10,028	9,615	10,296	10,000	9,699	8,988
Recipients	16,350	15,120	16,508	16,591	15,667	14,819
Social Allowances and Municipal Assistance						
Cases	32,101	32,263	33,034	33,007	32,225	32,269
Recipients	60,496	60,416	61,984	62,605	60,719	61,381

1. Data are estimates based on an average of two persons per case.

NOTE: Due to the nature of municipal reporting systems, all Municipal Assistance data should be treated as estimates.

MANITOBA

Table 4.15

Municipal Assistance
Number of Cases by Case Composition as of End of Quarter

June 1985 to September 1986

Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Singles	7,335	7,191	7,589	7,370	7,025	6,413
Families	2,693	2,424	2,707	2,630	2,674	2,575
Total Cases	10,028	9,615	10,296	10,000	9,699	8,988

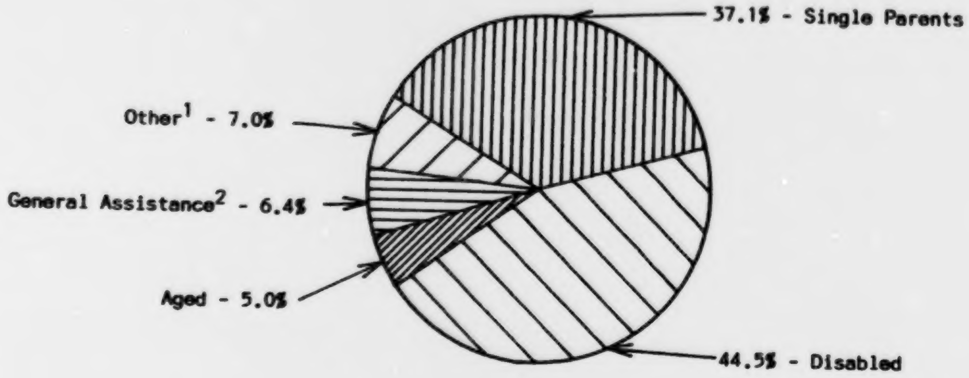
NOTE: Due to the nature of municipal reporting systems, all Municipal Assistance data should be treated as estimates.

MANITOBA

Figure 4.17

Social Allowances Percentage Distribution of Caseload by Reason for Assistance

March 1986



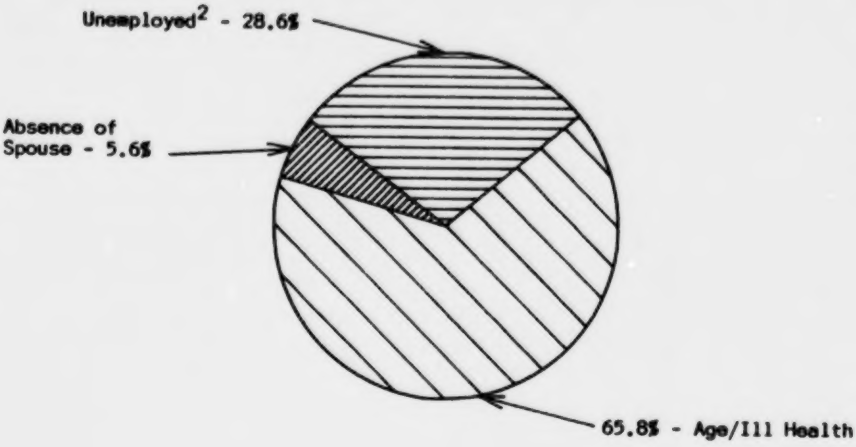
1. Includes foster children, student social allowance, special dependent care and special cases.

2. Unemployed employables residing in unorganized territories.

MANITOBA

Figure 4.18 Municipal Assistance[1] Percentage Distribution of Caseload by Reason for Assistance

March 1986



1. City of Winnipeg data only. This accounted for 83% of the March 1986 Municipal Assistance caseload.

2. Includes persons with insufficient earnings from full-time employment and the unemployed.

SASKATCHEWAN

Table 4.16

Saskatchewan Assistance Plan
Number of Cases by Case Composition and Number of Recipients as of End of Quarter

June 1985 to September 1986

Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Cases						
Singles	16,182	15,417	15,941	16,322	15,826	15,492
Families	14,253	14,050	14,471	14,477	14,196	14,289
Unknown	--	1	--	3	--	2
Total Cases	**30,435**	**29,468**	**30,412**	**30,802**	**30,022**	**29,783**
Recipients	**61,848**	**60,360**	**62,520**	**62,707**	**61,034**	**61,108**

SASKATCHEWAN

Table 4.17

Saskatchewan Assistance Plan
Number of Cases
by Reason for Assistance, Case Composition and Sex of Head

March 1986

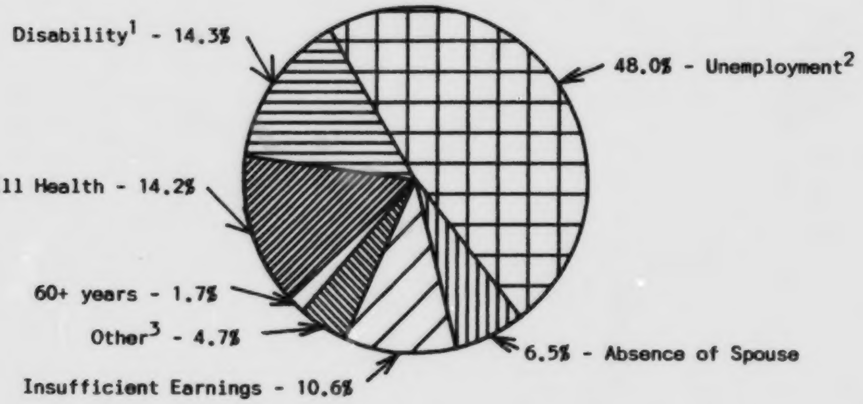
Reason for Assistance	Case Composition and Sex of Head						
	Singles		Families		Total		
	Male	Female	Male	Female	Male	Female	Both Sexes
60+ years	210	185	97	47	307	232	539
Ill Health[1]	1,661	1,494	501	708	2,162	2,202	4,364
Disability[2]	2,368	1,721	156	168	2,524	1,889	4,413
Absence of Spouse	6	258	20	1,714	26	1,972	1,998
Unemployment[3]	5,129	1,872	3,199	4,590	8,328	6,462	14,793[5]
Insufficient Earnings	236	290	1,179	1,554	1,415	1,844	3,259
Other[4]	452	440	74	470	526	910	1,436
Total Cases	10,062	6,260	5,226	9,251	15,288	15,511	30,802[5]

1. Includes cases where illness is of a long-term or permanent nature.
2. Includes all cases whose reason for assistance is coded as 'disability' or 'mentally retarded'; excludes all cases residing in long-term provincial institutions for the mentally retarded.
3. Includes all cases who are awaiting Unemployment Insurance benefits.
4. Includes the following cases: personality problem, children outside parental home, required at home for family, on strike or because of strike and uncoded.
5. Individual components do not add due to minor reporting discrepancies.

SASKATCHEWAN

Figure 4.19 Saskatchewan Assistance Plan
Percentage Distribution of Caseload
by Reason for Assistance

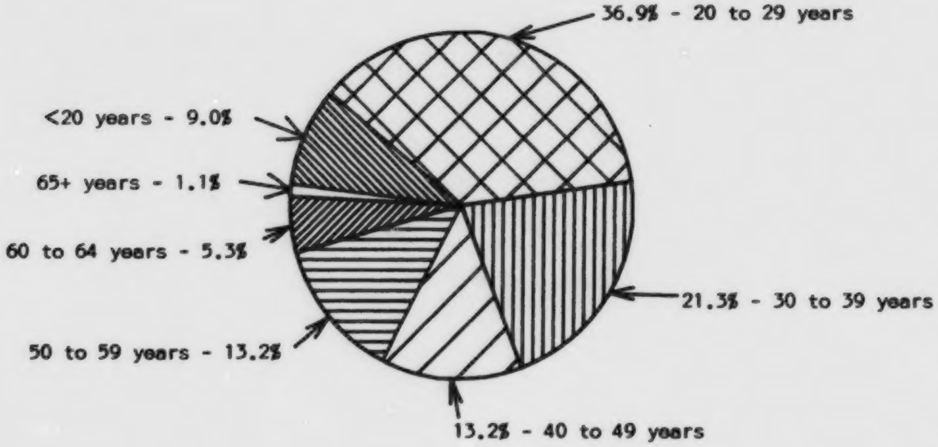
March 1986



1. Includes mental retardation.
2. Includes those awaiting UI benefits.
3. Includes children outside the parental home (foster children), personality problem, required at home for family, on strike or because of strike, and coding errors.

Figure 4.20 Saskatchewan Assistance Plan
Percentage Distribution of Caseload
by Age Group of Head

March 1986



ALBERTA

Table 4.18

Social Allowance, Guardian Social Allowance and Assured Income for the Severely Handicapped Number of Cases and Recipients by Program as of End of Quarter

June 1985 to September 1986

Program	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Social Allowance[1]						
Cases	55,876	54,086	55,291	55,234	59,232	61,685
Recipients	128,680	124,181	125,618	124,818	133,051	136,693
Guardian Social Allowance[2]						
Cases	1,642	1,681	1,802	1,790	1,803	1,838
Recipients	1,642	1,681	1,802	1,790	1,803	1,838
AISH[3]						
Cases	10,636	10,892	11,245	11,594	12,069	12,488
Recipients	13,074	13,371	13,843	14,257	14,840	15,299
Total all programs						
Cases	68,154	66,659	68,338	68,618	73,104	76,011
Recipients	143,396	139,233	141,263	140,865	149,694	153,830

1. Includes Social Allowance/AISH (SA/AISH) data (see Table 4.21).
2. Each case represents one child.
3. Excludes SA/AISH data (see Table 4.21).

Table 4.19

ALBERTA

Social Allowance
Number of Cases
by Program and Case Composition
as of End of Quarter

June 1985 to September 1986

Program and Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Social Allowance[1]	**55,876**	**54,086**	**55,291**	**55,234**	**59,232**	**61,685**
Singles	21,685	20,835	22,103	22,397	24,461	26,194
Families	34,191	33,251	33,188	32,837	34,771	35,491
Guardian Social Allowance[2]						
Singles	1,642	1,681	1,802	1,790	1,803	1,838
Total Cases	**57,518**	**55,767**	**57,093**	**57,024**	**61,035**	**63,523**
Singles	23,327	22,516	23,905	24,187	26,264	28,032
Families	34,191	33,251	33,188	32,837	34,771	35,491

1. Includes SA/AISH cases (see Table 4.21).
2. Each case represents one child.

ALBERTA

Table 4.20

Social Allowance
Number of Cases[1]
by Reason for Assistance and Age Group of Head

March 1986

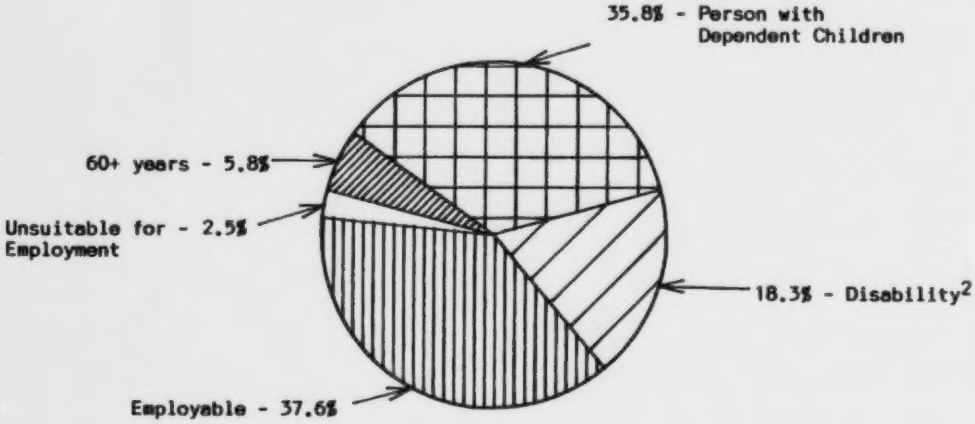
Reason for Assistance	Age Group of Head							Total
	<20	20-29	30-39	40-49	50-59	60-64	65+	
Person 60+ years	--	--	--	--	29	2,118	1,053	3,200
Person with Dependent Children	837	9,458	6,626	2,224	617	--	--	19,762
Physical Illness or Disability	293	1,667	1,614	1,913	2,599	--	--	8,086
Mental Illness	57	627	461	306	223	--	--	1,674
Mental Retardation	43	186	71	39	25	--	--	364
Employable	1,855	9,065	5,400	2,856	1,580	--	--	20,756
Unsuitable for Employment	37	162	165	291	737	--	--	1,392
Total Cases	3,122	21,165	14,337	7,629	5,810	2,118	1,053	55,234

1. Includes SA/AISH cases, excludes Guardian Social Allowance cases (see Table 4.19).

ALBERTA

Figure 4.21 **Social Allowance[1]**
Percentage Distribution of Caseload
by Reason for Assistance

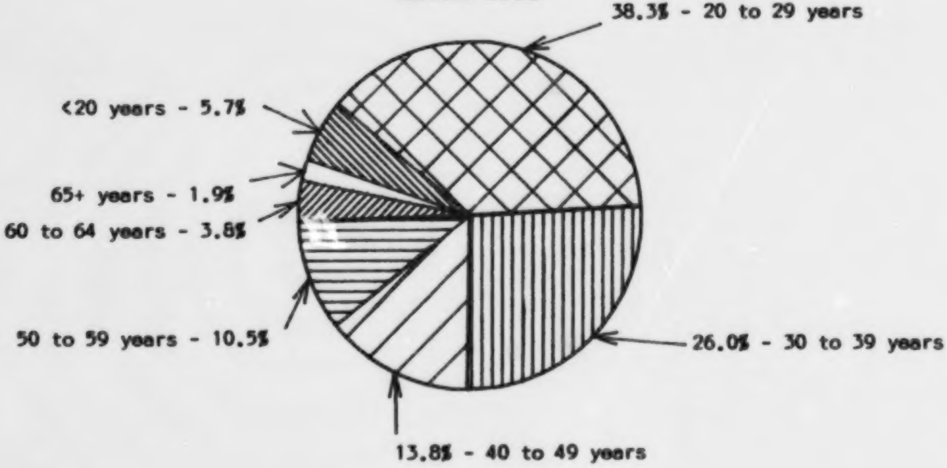
March 1986



1. Includes SA/AISH cases, excludes Guardian Social Allowance cases.
2. Includes all Social Allowance cases classified as physical illness/disability, mental illness, mental retardation.

Figure 4.22 **Social Allowance[1]**
Percentage Distribution of Caseload
by Age Group of Head

March 1986



1. Includes SA/AISH cases, excludes Guardian Social Allowance cases.

ALBERTA

Table 4.21

Assured Income for the Severely Handicapped
Number of Cases
by Program and Case Composition
as of End of Quarter

June 1985 to September 1986

Program and Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
AISH	**9,982**	**10,233**	**10,582**	**10,923**	**11,344**	**11,734**
Singles	8,159	8,370	8,618	8,909	9,239	9,594
Families	1,823	1,863	1,964	2,014	2,105	2,140
Modified AISH	**654**	**659**	**663**	**671**	**725**	**754**
Singles	629	634	641	649	705	729
Families	25	25	22	22	20	25
Total AISH	**10,636**	**10,892**	**11,245**	**11,594**	**12,069**	**12,488**
Singles	8,788	9,004	9,259	9,558	9,944	10,323
Families	1,848	1,888	1,986	2,036	2,125	2,165
SA/AISH[1]	**1,264**	**1,259**	**1,267**	**1,211**	**1,183**	**1,194**

1. Case composition is not available for SA/AISH cases as they are integrated in the Social Allowance caseload.

ALBERTA

Table 4.22

Assured Income for the Severely Handicapped
Number of Cases
by Program and Age Group of Head[1]

March 1986

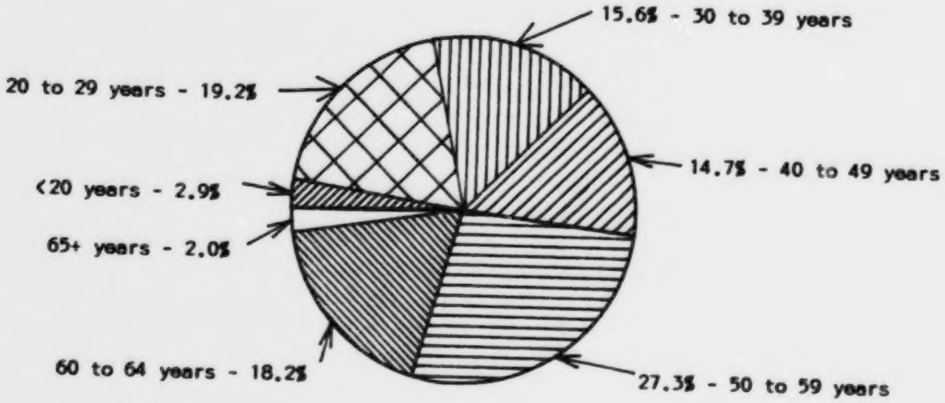
Program	Age Group of Head							Total
	<20	20-29	30-39	40-49	50-59	60-64	65+	
AISH	330	2,169	1,740	1,605	2,938	1,937	204	10,923
Modified AISH	9	60	73	99	232	175	23	671
Total Cases	339	2,229	1,813	1,704	3,170	2,112	227	11,594

1. Age of head is not available for SA/AISH cases as they are integrated in the Social Allowance caseload.

ALBERTA

Figure 4.23 Assured Income for the Severely Handicapped[1]
Percentage Distribution of Caseload
by Age Group of Head

March 1986



1. Excludes SA/AISH cases.

BRITISH COLUMBIA

Table 4.23

GAIN Programs
Number of Cases and Recipients by Program and Case Composition as of End of Quarter

June 1985 to September 1986

Program and Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
GAIN INCOME ASSISTANCE[1]						
Cases						
Singles	**79,263**	**74,607**	**77,347**	**77,312**	**73,817**	**69,638**
Families	**53,103**	**51,701**	**53,010**	**52,524**	**51,188**	**50,445**
Couples	5,253	4,906	5,154	5,056	4,706	4,495
Couples with dependents	13,441	12,116	12,926	12,434	11,516	10,766
Single parents	34,409	34,679	34,930	35,034	34,966	35,184
Total Cases	**132,366**	**126,308**	**130,357**	**129,836**	**125,005**	**120,083**
Recipients	**237,458**	**227,649**	**234,365**	**232,447**	**224,518**	**217,912**
GAIN SUPPLEMENTARY PROGRAMS[2]						
Cases						
Singles	**14,126**	**13,983**	**13,953**	**13,861**	**13,813**	**13,866**
Families	**4,114**	**4,005**	**3,974**	**3,909**	**3,921**	**3,891**
Couples	2,587	2,515	2,453	2,384	2,383	2,361
Couples with dependents	815	786	807	798	791	768
Single parents	712	704	714	727	747	762
Total Cases	**18,240**	**17,988**	**17,927**	**17,770**	**17,734**	**17,757**
Recipients	**24,027**	**23,604**	**23,546**	**23,293**	**23,245**	**23,217**
GAIN INCOME ASSISTANCE AND SUPPLEMENTARY PROGRAMS						
Cases						
Singles	**93,389**	**88,590**	**91,300**	**91,173**	**87,630**	**83,504**
Families	**57,217**	**55,706**	**56,984**	**56,433**	**55,109**	**54,336**
Couples	7,840	7,421	7,607	7,440	7,089	6,856
Couples with dependents	14,256	12,902	13,733	13,232	12,307	11,534
Single parents	35,121	35,383	35,644	35,761	35,713	35,946
Total Cases	**150,606**	**144,296**	**148,284**	**147,606**	**142,739**	**137,840**
Recipients	**261,485**	**251,253**	**257,911**	**255,740**	**247,763**	**241,129**

1. Includes the following sub-programs: Basic Income Assistance, Age 60-64 and Child in the Home of a Relative (see Table 4.24 for definitions).
2. Includes the following sub-programs: GAIN for the Handicapped, GAIN for Seniors and OAS (see Table 4.25 for definitions).

BRITISH COLUMBIA

Table 4.24

GAIN Income Assistance[1]
Number of Cases
by Sub-Program and Case Composition

March 1986

Case Composition	Basic Assistance[2]	C.I.H.R.[3]	Age 60-64[4]
Singles	**72,112**	**1,787**	**3,413**
Males	51,280	945	1,446
Females	20,832	842	1,967
Families	**51,327**	**0**	**1,197**
Couples	4,171	--	885
Couples with dependents	12,248	--	186
Single parents	34,908	--	126
Total Cases	**123,439**	**1,787**	**4,610**

1. Represents Income Assistance cases which are not in receipt of any GAIN Supplementary benefits.
2. Represents all eligible cases headed by an individual between 19 and 60 years of age.
3. Represents all children less than 20 years of age who are being maintained by a relative.
4. Represents all eligible cases headed by an individual between 60 and 64 years of age.

BRITISH COLUMBIA

Table 4.25

GAIN Supplementary Programs Number of Cases by Sub-Program and Case Composition

March 1986

Case Composition	GAIN for Handicapped[1]	Age 65+ (no OAS)[2]	OAS[3]	Mixed Plans[4]
Singles	**12,838**	**1,023**	--	--
Males	6,838	207	--	--
Females	6,000	816	--	--
Families	**2,712**	**722**	**323**	**152**
Couples	1,351	659	224	150
Couples with dependents	672	51	73	2
Single parents	689	12	26	--
Total Cases	**15,550**	**1,745**	**323**	**152**

1. Represents all cases where the head has been medically certified as disabled.
2. Represents all cases headed by a person 65 years of age and over who is not in receipt of OAS.
3. Represents all cases where there is at least one person in receipt of OAS plus one or more other persons in receipt of GAIN for Handicapped, Gain for Seniors or GAIN Income Assistance benefits.
4. Represents all cases in receipt of more than one type of GAIN Supplementary benefit.

BRITISH COLUMBIA

Figure 4.24

GAIN Basic Income Assistance
Percentage Distribution of Caseload
by Age Group of Head

March 1986

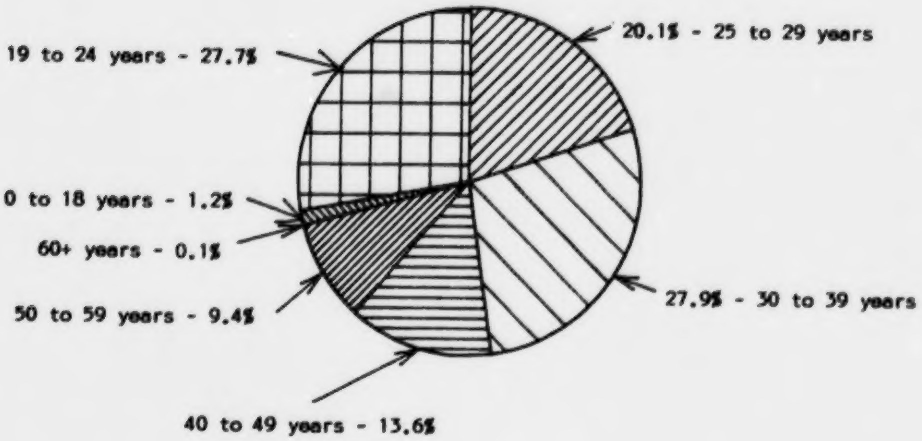


Table 4.26

YUKON

Social Assistance
Number of Cases by Case Composition and Number of Recipients as of End of Quarter

June 1985 to September 1986

Case Composition	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Cases						
Singles[1]	317	313	299	335	319	252[2]
Families[3]	310	281	304	317	274	256
Couples	134	115	137	138	118	112
Single Parents	176	166	167	179	156	144
Total Cases	627	594	603	652	593	508
Recipients[e]	1,254	1,188	1,206	1,304	1,186	1,016

[1] Includes the following case classifications: single employable, single unemployable, child with relative. aged and transients.

[2] Effective August 1986, aged persons and children living with relatives are no longer assisted under the Social Assistance program.

[3] Includes the following case classifications: couple employable, couple unemployable, two-parent family employable, and two-parent family unemployable.

Table 4.27

NORTHWEST TERRITORIES

Social Assistance
Number of Cases and Recipients as of End of Quarter

June 1985 to September 1986

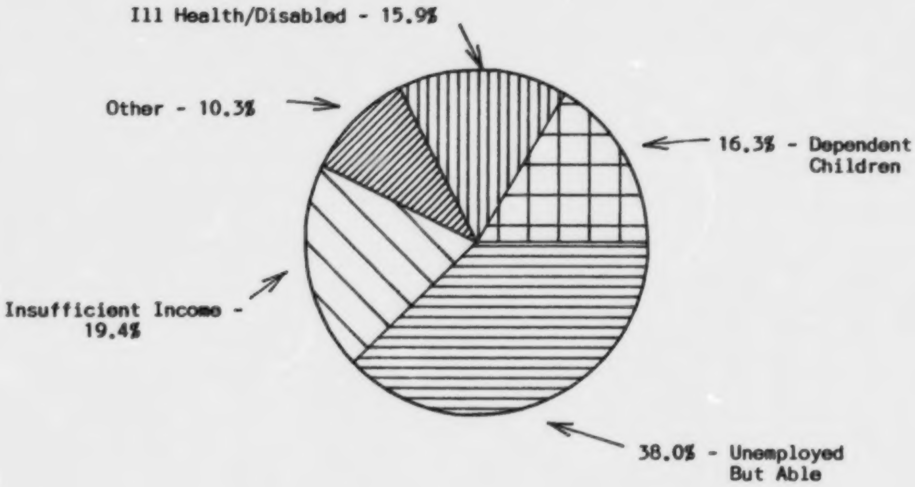
	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Cases	2,238	2,036	2,275	2,191	2,276	2,111
Recipients	7,317	6,654	7,358	7,068	7,349	6,783

NORTHWEST TERRITORIES

Figure 4.25

Social Assistance
Percentage Distribution of Caseload
by Reason for Assistance

March 1986



CHAPTER 5

PROVINCIAL TAXATION AND SHELTER ASSISTANCE PROGRAMS

Chapter 5 of the Inventory of Income Security Programs in Canada does not contain any tables. Benefit rates are included in the "Program Highlights" section of Chapter 1; numbers of beneficiaries and benefit expenditures may be found in Appendix B.

CHAPTER 6

PROVINCIAL WORKERS' COMPENSATION PROGRAMS

Table 6.1

Provincial Workers' Compensation Programs
Wage Loss Benefits
by Province/Territory

January 1987

Province/ Territory	Maximum Insurable Earnings ($)	Compensation for Permanent Total Disability[1]	Maximum Monthly Benefits ($)	Minimum Monthly Benefits ($)	Compensation for Permanent Partial Disability[1]
Newfoundland	45,500	Lump sum, plus 90% of net loss of earning capacity[2,5]	2,562.12	200.00[3]	Lump sum, $1,000 - $45,500, plus 90% of net loss of earning capacity[2,5]
Prince Edward Island	20,000	75% of average pre-accident wages	1,250.02	260.00[3]	Proportion of 75% of wages, based on degree of disability or loss of earnings
Nova Scotia	28,000	75% of average pre-accident wages	1,750.00[4]	552.00[3]	Proportion of 75% of wages, based on degree of disability
New Brunswick	31,900	Lump sum, $500 - $31,900, plus payments at 90% of net loss of earnings[2,5,7]	1,699.00[6]	--	Lump sum, minimum $500, based on degree of disability plus 90% of net loss of earnings[2,5,7]
Quebec	35,500	Lump sum based on worker's age, plus benefits equal to the difference between 90% of the worker's salary at injury and net income from current/potential employment[2,8]	1,928.22[6]	727.36[3]	Lump sum, as per 'Permanent Total Disability', calculated in proportion to the degree of disability, plus pension as per 'Permanent Total Disability', if needed
Ontario	33,600	90% of net average earnings[2]	1,925.94[6]	975.48	Proportion of 90% of net average earnings, based on degree/nature of disability; supplements possible[2]
Manitoba	32,000	75% of average pre-accident earnings	2,000.00	693.00[3]	Proportion of 75% of wages deemed sufficient by the Board to compensate for physical loss; additional sums in certain circumstances
Saskatchewan	48,000	Lump sum, $1,100 - $21,400, plus payments at 90% of lost earning capacity[2,5,7]	2,541.61[6]	875.24	Lump sum, minimum $1,100, based on degree of disability plus 90% of lost earning capacity[2,5,7]
Alberta	40,000	90% of net earnings[2]	2,201.44[6]	730.00	Proportion of 90% of weighted net income based on degree of disability & estimated loss of earning capacity[2]
British Columbia	41,100	75% of average pre-accident wages	2,568.75	892.16	Proportion of 75% of wages, based on degree of disability
Yukon	33,000	Lump sum, $500 - $25,000, plus payments at 75% of loss of earnings[5]	2,062.55	548.00[3,9]	Lump sum, minimum $500, based on percentage of disability, plus 75% of loss of earnings[5]
Northwest Territories	36,800	90% of net earnings[2]	2,139.35[10]	1,012.00[3]	Proportion of 90% of net earnings, based on degree of disability[2]

1. Benefits for temporary disability, both total and partial, are calculated on the same basis as are permanent benefits; however, amounts are calculated on a weekly basis. No lump sum payments are made for temporary disability.
2. Represents a worker's gross earnings less income tax, Unemployment Insurance and Canada or Quebec Pension Plan deductions.
3. Or earnings, if less.
4. Plus $155 per child in school.
5. Compensation is subject to reduction by disability entitlement under the Canada Pension Plan. In Saskatchewan, this applies after one year of benefits; in the Yukon it applies after two years.
6. This amount is payable to a worker with two dependents. Benefits may vary, depending on the worker's family size.
7. Earnings loss benefits payable to age 65; an annuity is payable thereafter.
8. As of January 1987, the amount of the lump sum for 100% disability ranged from $27,066 at age 65, to $54,132 at age 18.
9. This amount is based on four weeks.
10. This amount is payable to a single Northern resident; non-Northern residents receive a lesser amount as deductions to reach net earnings vary depending on the worker's residency.

NOTE: Data for Alberta are preliminary.

Table 6.2

Provincial Workers' Compensation Programs
Benefits to Surviving Spouses
by Province/Territory

January 1987

Province/ Territory	Immediate Lump Sum ($)	Pension Benefits		Benefits Payable on Remarriage (Lump Sum)
		Sole Dependent Spouse[1]	Dependent Spouse[1]/ Two Children[2]	
Newfoundland	2.5 times the deceased worker's earnings	Lump sum, plus 75% of worker's net earnings, payable to age 65 or remarriage	As per 'Sole Dependent Spouse'; benefits payable until youngest child reaches 16th birthday	Lesser of $5,000 or one year's pension from marriage date
Prince Edward Island	500	$450 monthly	$650 monthly	$5,400
Nova Scotia	1,000	$592 monthly	$902 monthly	$3,029
New Brunswick	Nil	80% of worker's net earnings, less CPP[3]	As per 'Sole Dependent Spouse'	One year's pension
Quebec	1,083	Lump sum ($54,132 - $106,500) plus 55% of 90% of worker's net income for a maximum of three years	As per 'Sole Dependent Spouse', plus $271 monthly per child	Benefits unaffected by remarriage
Ontario	21,235 - 63,705	50% of worker's net average earnings[4,5]	90% of worker's net average earnings until youngest child is 19[4]	Benefits unaffected by remarriage
Manitoba	1,305	Greater of 75% of worker's average gross earnings, or $693 monthly	Greater of 75% of worker's average gross earnings, or $1,005 monthly	$3,600
Saskatchewan	3,000	90% of worker's net earnings; payable for five years[6]	As per 'Sole Dependent Spouse'[6]	Benefits unaffected by remarriage
Alberta	1,100	90% of worker's net earnings; payable for five years[7]	As per 'Sole Dependent Spouse'[7]	Benefits unaffected by remarriage
British Columbia	1,372.53	60% of 75% of worker's average earnings, less CPP benefits	75% of worker's average earnings less CPP benefits	Two years' pension
Yukon	1,459	$1,041 monthly	$1,665 monthly	$7,307
Northwest Territories	1,472	$1,012 monthly	$1,472 monthly	$12,144

1. For the purposes of this table, spouses are 50 years of age or over and not employed; benefits in some provinces are adjusted according to age and/or employability. Deaths are assumed to have occurred in 1986.
2. Children are considered to be 16 years of age or less. Benefits may be payable after this age, depending on the province. In Quebec, benefits for dependents are payable until age 18; Quebec also pays a sum of $9,744 to students over age 18.
3. Conversion to an annuity at age 65.
4. Any CPP surviving spouse's pension is deducted from the worker's average earnings (used as the basis of compensation).
5. Based on spouse aged 50 years.
6. Benefits payable for five years or until the youngest child reaches 16 years of age, or 21 if completing his education. After one year, benefits are reduced by CPP entitlement, except where minimum benefits are paid.
7. After five years, benefits are gradually reduced over a further five years; however, full benefits remain payable beyond five years until the youngest child reaches age 18.

NOTE: Data for Alberta are preliminary.

Table 6.3

Provincial Workers' Compensation Programs
Number of Cases Compensated
by Province/Territory and Type of Benefit[1]

1984 and 1985

Province/Territory	1984[2]				1985[2,3]			
	Wage Compensation and Medical Expense[4]	Medical Expense Only	Death	Total	Wage Compensation and Medical Expense[4]	Medical Expense Only	Death	Total
Newfoundland	8,701	6,987	21	15,709	8,636	7,829	29	16,494
Prince Edward Island	1,531	1,586	1	3,118	1,794	1,671	3	3,468
Nova Scotia	12,003	18,602	20	30,625	11,763	15,877	16	27,656
New Brunswick[5]	9,098	13,007	18	22,123	9,234	12,912	16	22,162
Quebec	179,100	168,423	139	347,662	198,246	155,291	184	353,721
Ontario	171,768	192,919	234	364,921	188,266	207,104	195	395,565
Manitoba	21,209	23,162	27	44,398	22,595	15,610	30	38,235
Saskatchewan	16,552	21,488	40	38,080	16,687	20,725	25	37,437
Alberta	50,862P	10,367P	96P	61,325P	n/a	n/a	n/a	n/a
British Columbia	59,910	55,314	134	115,358	61,926	57,880	126	119,932
Yukon	282	741	1	1,024	242	796	2	1,040
Northwest Territories	1,254	2,087	14	3,355	1,279	2,130	10	3,419

1. Categories are mutually exclusive.
2. Figures represent the total number of claimants compensated for the first time during the 1984 and 1985 calendar years, with the exception of Quebec and Newfoundland. Figures for these provinces represent claims compensated in 1984-85 and 1985-86.
3. Data are preliminary.
4. Figures are for all wage loss claims; no breakdown of temporary or permanent disability is available.
5. Figures represent claims adjudicated in the calendar year.

Table 6.4

Provincial Workers' Compensation Programs
Benefit Expenditures
by Province/Territory and Type of Benefit[1]

1984 and 1985

($000's)

Province/Territory	1984[2]					1985[2,3]				
	Wage Loss Compensation	Pensions	Medical and Related	Funeral and Related	Total[4]	Wage Loss Compensation	Pensions	Medical and Related	Funeral and Related	Total[4]
Newfoundland	16,177	6,418	7,327	33	29,955	15,896	5,430	8,729	24	30,079
Prince Edward Island	1,250	1,155	909	1	3,315	1,603	1,771	1,199	2	4,575
Nova Scotia	29,691	14,489	9,088	30	53,298	31,129	15,248	9,549	28	55,955
New Brunswick	16,805	11,290	11,472[5]	13	39,580	16,133	11,960	14,086[5]	15	42,194
Quebec	353,487	290,091	113,538	249	757,365	402,364	272,496	134,759	218	809,837
Ontario	520,637	305,226	152,709	368	978,940	573,758	346,759	176,688	379	1,097,584
Manitoba	29,518	14,841	19,236[6]	--	63,595	31,630	19,948	20,792[6]	--	72,370
Saskatchewan	35,425	28,834	16,685[6]	--	80,944	37,837	26,570	19,022[6]	--	83,430
Alberta	98,274P	93,850P	41,423P	--	233,547P	116,335	106,450	45,210	--	267,995
British Columbia	112,275	97,560	64,034	574	274,443	113,075	96,668	57,422	564	267,729
Yukon	730	737	574	--	2,041	722	522	593	--	1,837
Northwest Territories	1,576	2,416	892	7	4,891	1,555	3,074	918	7	5,554

1. Claimants may receive more than one type of benefit.
2. Figures represent total expenditures on compensation in the 1984 and 1985 calendar years, with the exception of Quebec and Newfoundland. Data for these provinces represent compensation payments made with respect to 1984-85 and 1985-86.
3. Data are preliminary.
4. Totals may not add due to rounding.
5. Amounts for hospital and rehabilitation expenditures are included in 'Medical and Related'.
6. Funeral expenses are included in this figure.

CHAPTER 7

FEDERAL AND PROVINCIAL PENSION PLAN PROGRAMS

Table 7.1

Canada and Quebec Pension Plans
Maximum Monthly Benefits
by Type of Benefit

1986 and 1987

Type of Benefit	**1986**		**1987**	
	Canada Pension Plan	**Quebec Pension Plan**	**Canada Pension Plan**	**Quebec Pension Plan**
Retirement Pension[1] (Earnings-related)				
(a) 60 years	--	$ 340.28	$ 365.06	$ 365.06
(b) 65 years	$ 486.11	486.11	521.52	521.52
(c) 70 years	486.11	631.94	677.98	677.98
Disability Pension	455.64	597.96	634.09	634.09
(i) Flat-rate portion[2]	(91.06)	(233.38)	(242.95)	(242.95)
(ii) Earnings-related portion	(364.58)	(364.58)	(391.14)	(391.14)
Surviving Spouse's Pension				
(a) 65 and over (Earnings-related)	291.67	291.67	312.91	312.91
(b) 55-64 years	273.35	480.87	290.36	506.39
(i) Flat-rate portion	(91.06)	(298.58)	(94.79)	(310.82)
(ii) Earnings-related portion	(182.29)	(182.29)	(195.57)	(195.57)
(c) Under 55 years	273.35	415.67	290.36	438.52
(i) Flat-rate portion	(91.06)	(233.38)	(94.79)	(242.95)
(ii) Earnings-related portion	(182.29)	(182.29)	(195.57)	(195.57)
Combined Pension				
Retirement (65 years)/Surviving Spouse's Pension	486.11	486.11	521.52	521.52
Disability/Surviving Spouse's Pension	486.11	719.49	764.47	764.47
Disabled Contributor's Child's Benefit (Flat-rate)	91.06	29.00	94.79	29.00
Orphan's Benefit (Flat-rate)	91.06	29.00	94.79	29.00
Death Benefit (Lump sum)	2,580.00	2,580.00	2,590.00	2,590.00

1. Effective January 1987, the Canada Pension Plan provides actuarially adjusted retirement benefits to persons retiring between the ages of 60 and 70. The Quebec Pension Plan has offered such benefits since 1984.
2. Effective January 1987, the flat-rate portion of the disability pension was substantially increased by a legislative amendment.

Table 7.2

Canada and Quebec Pension Plans
Number of Beneficiaries[1]
by Province/Territory and Type of Benefit

March 1986

Province/Territory	Retirement Pension	Disability Benefits		Survivors' Benefits		Total[2]	Death Benefit[3]
		Disability Pension	Child's Benefit	Surviving Spouse's Pension	Orphan's Benefit		
Newfoundland	21,112	4,401	3,199	8,930	4,079	40,663	1,350
Prince Edward Island	7,998	826	343	2,602	907	12,036	433
Nova Scotia	53,207	11,623	5,774	20,500	6,205	93,045	3,382
New Brunswick	40,595	6,416	3,077	15,010	4,481	66,059	2,348
Quebec							
Canada Pension Plan	4,071	727	223	2,231	951	7,950	249
Quebec Pension Plan[4]	409,764	40,114	11,585	158,193	37,427	627,317	21,876
Ontario	569,786	77,615	24,237	204,871	42,847	861,967	33,069
Manitoba	77,349	6,350	1,456	24,427	5,095	107,367	3,957
Saskatchewan	71,255	4,701	1,487	21,740	4,946	98,634	3,479
Alberta	109,282	9,898	2,670	36,127	10,142	158,355	6,257
British Columbia	198,296	19,172	4,802	57,291	12,518	275,877	9,705
Yukon	480	67	22	245	149	919	68
Northwest Territories	353	33	28	262	383	1,040	68
Outside Canada	9,958	1,337	686	4,125	1,660	17,258	274
Total							
Canada Pension Plan	1,163,742	143,166	48,004	398,361	94,363	1,741,170	64,639
Canada and Quebec Pension Plans	1,573,506	183,280	59,589	556,554	131,790	2,368,487	86,515

---

1. Does not include persons paid under International Social Security Agreements.
2. Persons receiving combined pensions (surviving spouse's plus retirement or disability benefits) are counted only once as beneficiaries. The number of beneficiaries of death benefits is excluded from the total.
3. Total number of beneficiaries for 1985-86.
4. QPP figures include beneficiaries in all provinces as well as outside Canada.

Table 7.3

Canada and Quebec Pension Plans
Number of Beneficiaries
by Age Group, Sex and Type of Benefit

March 1986

DISABILITY PENSION

Age Group	Canada Pension Plan			Quebec Pension Plan		
	Males	Females	Total	Males	Females	Total
Under 30	993	436	1,429	193	106	299
30-39	6,030	2,451	8,481	1,185	718	1,903
40-49	12,379	4,370	16,749	2,922	1,261	4,183
50-59	37,254	15,279	52,533	9,974	3,423	13,397
60-64	44,805	19,169	63,974	16,339	3,993	20,332
Total	101,461	41,705	143,166	30,613	9,501	40,114

RETIREMENT PENSION

Age Group	Canada Pension Plan			Quebec Pension Plan		
	Males	Females	Total	Males	Females	Total
60-64	--	--	--	37,602	31,939	69,541
65-69	286,708	184,921	471,629	92,612	50,464	143,076
70-74	223,705	131,219	354,924	69,262	34,900	104,162
75-79	137,724	75,167	212,891	41,389	19,340	60,729
80+	84,088	40,210	124,298	22,379	9,877	32,256
Total	732,225	431,517	1,163,742	263,244	146,520	409,764

SURVIVING SPOUSE'S PENSION

Age Group	Canada Pension Plan			Quebec Pension Plan		
	Males	Females	Total	Males	Females	Total
Under 30	74	1,868	1,942	42	637	679
30-34	232	3,439	3,671	190	1,596	1,786
35-39	571	6,367	6,938	509	3,168	3,677
40-44	875	9,444	10,319	710	4,956	5,666
45-49	1,314	14,381	15,695	753	7,014	7,767
50-54	2,064	23,359	25,423	979	10,950	11,929
55-59	3,312	38,693	42,005	1,307	17,515	18,822
60-64	4,572	59,405	63,977	1,515	24,509	26,024
65-69	5,010	67,663	72,673	1,123	26,701	27,824
70-74	5,047	69,369	74,416	1,152	25,446	26,598
75-79	3,863	49,243	53,106	859	17,640	18,499
80+	2,700	25,496	28,196	560	8,362	8,922
Total	29,634	368,727	398,361	9,699	148,494	158,193

Table 7.4

Canada and Quebec Pension Plans
Benefit Expenditures[1]
by Province/Territory and Type of Benefit

1985-86

($000's)

Province/Territory	Retirement Pension	Disability Benefits		Survivors' Benefits		Death Benefit	Total[2,3]
		Disability Pension	Child's Benefit	Surviving Spouse's Pension	Orphan's Benefit		
Newfoundland	53,374	18,294	4,460	17,129	4,731	2,029	100,016
Prince Edward Island	17,939	3,134	451	4,372	1,059	572	27,527
Nova Scotia	142,242	45,663	7,853	39,060	7,354	5,156	247,327
New Brunswick	103,567	26,210	4,240	27,678	5,280	3,482	170,457
Quebec							
Canada Pension Plan	11,129	3,045	315	4,792	1,109	400	20,790
Quebec Pension Plan[4]	1,119,821	249,602	5,301	472,614	14,362	38,030	1,899,730
Ontario	1,639,077	343,768	35,601	400,362	52,306	55,262	2,526,376
Manitoba	199,734	27,794	2,114	44,953	6,173	6,137	286,905
Saskatchewan	181,186	20,916	2,158	38,164	5,939	5,091	253,453
Alberta	290,222	45,846	4,007	67,527	12,130	9,916	429,647
British Columbia	545,918	89,265	7,151	110,091	15,485	15,803	783,713
Yukon	1,454	321	40	525	198	100	2,637
Northwest Territories	968	181	42	551	483	99	2,325
Outside Canada	19,256	5,107	874	8,279	2,063	384	35,962
Total[3]							
Canada Pension Plan	3,206,064	629,543	69,306	763,483	114,308	104,430	4,887,134
Canada and Quebec Pension Plans	4,325,885	879,146	74,606	1,236,097	128,670	142,460	6,786,864

1. Does not include payments made under International Social Security Agreements.
2. Total benefit expenditures include all combined pension payments (surviving spouse's pension and a disability or retirement pension); actual amounts have been included in the appropriate columns.
3. Totals may not add due to rounding.
4. QPP figures include benefit expenditures in all provinces as well as outside Canada.

CHAPTER 8

UNEMPLOYMENT INSURANCE – RELATED PROGRAMS

Table 8.1

Unemployment Insurance
Premium Rates, Benefits and Earnings

1986 and 1987

	1986	1987
Maximum Weekly Insurable Earnings	$495.00	$530.00
Basic Weekly Premium[1]		
(i) Employee	2.35	2.35
(ii) Employer	3.29	3.29
Maximum Weekly Contribution		
(i) Employee	11.63	12.46
(ii) Employer	16.28	17.44
Maximum Annual Contribution		
(i) Employee	604.76	647.92
(ii) Employer	846.56	906.88
Maximum Weekly Benefit[2]	297.00	318.00

1. Per $100 weekly insurable earnings.
2. The maximum weekly benefit is equal to 60% of maximum weekly insurable earnings.

Table 8.2

Unemployment Insurance
Number of Beneficiaries
by Province/Territory and Type of Benefit[1]

March 1986

Province/Territory	Regular	Sickness	Maternity	Retire-ment	Fishing	Work Sharing	Job Creation	Training[2]	Total[3]
Newfoundland	68,160	520	600	10	11,270	150	20	1,180	81,910
Prince Edward Island	14,300	140	200	10	2,350	30	130	380	17,530
Nova Scotia	57,880	1,100	1,110	50	6,010	200	50	1,230	67,630
New Brunswick	66,600	880	880	30	2,570	340	60	1,380	72,710
Quebec	363,610	6,840	9,960	310	2,470	1,190	540	8,340	393,250
Ontario	274,260	11,060	16,490	980	240	1,690	770	7,450	312,940
Manitoba	35,310	1,010	1,760	90	270	450	80	1,600	40,580
Saskatchewan	31,890	710	1,600	70	30	420	130	760	35,610
Alberta	78,230	1,790	4,530	140	20	610	310	2,560	88,180
British Columbia	139,020	2,910	3,930	210	5,160	520	690	3,270	155,710
Yukon	1,940	20	50	--	--	10	--	120	2,140
Northwest Territories	1,470	20	100	--	--	--	--	120	1,710
Outside Canada[4]	180	--	30	--	--	--	--	--	210
Total[3]	1,132,830	27,000	41,250	1,890	30,380	5,610	2,780	28,370	1,270,100

1. The number of beneficiaries includes all claimants who received benefits through the computer pay system for the Labour Force Survey reference week, usually containing the 15th day of the month. Excluded, in the main, are year-round fishermen and persons receiving adoption benefits.
2. Number of trainees on courses approved by Employment and Immigration Canada.
3. Totals may not add due to rounding.
4. Canadians and non-Canadians who had been employed by a Canadian firm outside Canada, including Americans covered through a reciprocal International Social Security Agreement.

Table 8.3

Unemployment Insurance
Number of Beneficiaries[1]
by Province/Territory
as of End of Quarter

June 1985 to September 1986

Province/Territory	June 1985	September 1985	December 1985	March 1986	June 1986	September 1986
Newfoundland	56,600	43,820	76,330	81,910	52,790	50,200
Prince Edward Island	8,830	8,110	15,920	17,530	8,730	8,400
Nova Scotia	46,380	39,720	54,880	67,630	45,220	39,970
New Brunswick	49,040	42,350	64,950	72,710	48,110	42,200
Quebec	320,470	293,950	358,580	393,250	301,270	280,890
Ontario	264,820	229,500	274,540	312,940	241,230	216,250
Manitoba	31,150	27,600	37,460	40,580	28,080	26,340
Saskatchewan	23,690	21,280	30,940	35,610	25,120	22,170
Alberta	83,050	69,110	82,550	88,180	97,770	90,100
British Columbia	143,370	123,680	154,570	155,710	133,890	123,020
Yukon	1,730	1,250	2,040	2,140	1,330	1,150
Northwest Territories	1,500	1,270	1,690	1,710	1,500	1,440
Outside Canada[2]	160	190	200	210	170	180
Total[3]	1,030,780	901,840	1,154,630	1,270,100	985,210	902,330

1. The number of beneficiaries includes all claimants who received benefits through the computer pay system for the Labour Force Survey reference week, usually containing the 15th day of the month. Excluded, in the main, are year-round fishermen and persons receiving adoption benefits.
2. Canadians and non-Canadians who had been employed by a Canadian firm outside Canada, including Americans covered through a reciprocal International Social Security Agreement.
3. Totals may not add due to rounding.

Table 8.4

Unemployment Insurance
Number of Beneficiaries[1]
by Age Group, Sex, and Type of Benefit

March 1986

Age Group	MALES						
	Regular	Sickness	Fishing	Work Sharing	Job Creation	Training[2]	Total[3]
Under 20	36,340	290	1,350	110	140	1,460	39,690
20-24	158,690	1,400	3,620	690	640	8,370	173,410
25-34	233,290	2,530	7,740	1,420	770	7,920	253,670
35-44	122,090	1,990	6,590	750	280	2,060	133,760
45-54	81,390	2,350	4,610	510	180	520	89,560
55-64	68,170	3,130	3,270	290	70	120	75,040
65	--	--	--	--	--	--	1,270[4]
Total[3]	699,970	11,690	27,180	3,770	2,080	20,450	766,400

Age Group	FEMALES							
	Regular	Sickness	Maternity	Fishing	Work Sharing	Job Creation	Training[2]	Total[3]
Under 20	18,740	240	770	80	70	20	450	20,350
20-24	90,690	1,540	9,410	360	350	230	2,490	105,070
25-34	147,230	3,740	28,240	1,110	590	320	3,140	184,360
35-44	88,020	3,920	2,820	930	390	90	1,420	97,580
45-54	54,560	3,320	20	520	310	30	380	59,130
55-64	33,630	2,560	--	200	130	10	50	36,590
65	--	--	--	--	--	--	--	620[4]
Total[3]	432,860	15,310	41,250	3,200	1,830	700	7,920	503,700

1. See footnote "1" on Table 8.2.
2. See footnote "2" on Table 8.2.
3. Totals may not add due to rounding.
4. Beneficiaries of the retirement benefit.

Table 8.5

Unemployment Insurance
Benefit Expenditures[1]
by Province/Territory and Type of Benefit

1985-86

($000's)

Province/Territory	Regular	Sickness	Maternity[2]	Retire-ment	Fishing	Work Sharing	Job Creation	Training[3]	Total[4]
Newfoundland	473,443	3,853	6,733	171	65,285	262	5,817	8,749	564,313
Prince Edward Island	89,519	1,010	1,959	73	14,202	95	1,820	2,432	111,109
Nova Scotia	387,991	8,446	11,557	647	39,929	1,481	4,545	9,039	463,636
New Brunswick	474,075	7,186	8,741	467	16,380	701	4,937	9,988	522,474
Quebec	2,876,443	57,748	103,821	3,709	15,033	4,639	33,910	62,096	3,157,399
Ontario	2,111,937	89,520	179,162	10,602	1,534	5,528	25,723	74,405	2,498,410
Manitoba	269,907	8,913	17,906	1,017	2,203	1,261	2,542	11,612	315,360
Saskatchewan	226,298	5,433	16,538	740	115	1,277	2,751	6,103	259,255
Alberta	700,338	15,610	50,240	1,647	94	1,681	7,037	23,451	800,098
British Columbia	1,243,809	25,388	44,532	2,715	33,220	2,595	19,270	25,292	1,396,821
Yukon	17,649	148	588	12	1	23	178	935	19,535
Northwest Territories	14,116	278	1,019	11	36	--	22	733	16,215
Outside Canada[5]	1,730	12	315	2	5	--	--	--	2,064
Total[4]	8,887,253	223,545	443,113	21,814	188,036	19,543	108,551	234,836	10,126,691

1. Represents the total Unemployment Insurance disbursements to claimants, including retroactive adjustments.
2. Includes adoption benefits (total of $3,890,000).
3. Trainees on courses approved by Employment and Immigration Canada.
4. Totals may not add due to rounding.
5. Canadians and non-Canadians who had been employed by a Canadian firm outside Canada, including Americans covered through a reciprocal International Social Security Agreement.

CHAPTER 9

WAR VETERANS' FINANCIAL BENEFIT PROGRAMS

Table 9.1 Veterans' and Civilians' Disability Pensions Sample Monthly Benefits[1] by Type of Benefit

1986 and 1987

Type of Benefit	1986		1987	
	100% Disability	45% Disability	100% Disability	45% Disability
Single Person	$1,191.56	$536.20	$1,240.41	$558.18
Married Couple	1,489.45	670.25	1,550.51	697.73
First Child[2]	154.90	69.71	161.25	72.56
Widow(er)	893.67	335.13	930.31	348.87
First Orphan[3]	309.81	34.85	322.51	36.28
Exceptional Incapacity Allowance	210.27 - 630.78	--	218.89 - 656.64	--
Clothing Allowance[4]	9.92 - 89.33		10.33 - 92.99	
Attendance Allowance[4]	126.17 - 788.47		131.34 - 820.80	

1. Please note that these are sample benefits only. Different benefit levels are set for each of 20 classes of disability which range from 5% to 100% at 5% intervals.
2. An additional benefit may be payable on behalf of each dependent child of a disability pensioner. Rates are specified for the first, second and each subsequent child in annual rate tables.
3. An orphan's benefit may be payable on behalf of each dependent child of a surviving spouse. Rates are specified for the first, second and each subsequent child in annual rate tables. Payment of this monthly benefit at the '45% Disability' rate or lower begins immediately for orphans 15 years old and younger, and for orphans 16 years old and over it begins two years after the death of the disability pensioner, a lump sum payment having already been made.
4. Payment of the clothing and attendance allowances is not based on the percentage of disability.

Table 9.2

Veterans' and Civilians' Disability Pensions
Number of Cases and Benefit Expenditures
by Province/Territory and Type of Benefit

1985-86

Province/Territory	Disability Pension		Surviving Dependents'[1] Pension		Total	
	Cases[2] March 1986	Benefit Expenditures ($000's) 1985-86	Cases[2] March 1986	Benefit Expenditures ($000's) 1985-86	Cases[2] March 1986	Benefit Expenditures ($000's) 1985-86
Newfoundland	1,223	6,489	586	3,662	1,809	10,151
Prince Edward Island	1,344	6,171	577	3,264	1,921	9,435
Nova Scotia	7,153	33,617	2,954	17,982	10,107	51,599
New Brunswick	4,921	20,485	1,824	10,120	6,745	30,604
Quebec	11,907	49,475	5,126	27,298	17,033	76,773
Ontario	34,951	147,364	14,914	89,887	49,865	237,251
Manitoba	7,060	34,445	2,968	17,888	10,028	52,333
Saskatchewan	4,140	18,483	1,613	9,371	5,753	27,854
Alberta[3]	8,056	31,660	3,187	17,308	11,243	48,968
British Columbia[4]	16,722	73,514	6,739	42,670	23,461	116,184
Outside Canada	3,925	17,144	2,481	18,582	6,406	35,726
Total	101,402	438,847	42,969	258,032	144,371	696,878

1. Includes widow(er)s, orphans, parents and siblings.
2. Refers to the number of single/family units.
3. Includes data for the Northwest Territories.
4. Includes data for the Yukon.

Table 9.3 Veterans' and Civilians' Disability Pensions Number of Cases[1] by Age Group and Type of Case

March 1986

Age Group	Disability Pensioners	Widow(er)s	Total
20-44	1,326	185	1,511
45-54	2,934	828	3,762
55-59	3,473	1,959	5,432
60-64	23,725	5,455	29,180
65-69	36,094	7,003	43,097
70-74	18,527	5,981	24,508
75-79	7,780	10,359	18,139
80-84	3,367	4,107	7,474
85-89	2,180	3,837	6,017
90+	1,996	2,327	4,323
Total	101,402	42,041	143,443

[1] Excludes recipients of orphan's benefits.

Table 9.4

War Veterans' and Civilian War Allowances Maximum Monthly Benefits by Type of Benefit

July 1985 to January 1987

Type of Benefit	July 1985	October 1985	January 1986	April 1986	July 1986	October 1986	January 1987
Single Person, including Widow(er)	$ 669.58	$ 676.26	$ 681.69	$ 689.19	$ 696.77	$ 703.74	$ 710.78
Blind Single Person, including Widow(er)	697.63	704.61	710.25	718.06	725.96	733.22	740.55
Married Couple	1,016.65	1,026.82	1,035.03	1,046.42	1,057.93	1,068.51	1,079.20
Married Couple, One Partner Blind	1,044.63	1,055.08	1,063.52	1,075.22	1,087.05	1,097.92	1,108.90
Widow(er) with One Child	1,016.65	1,026.82	1,035.03	1,046.42	1,057.93	1,068.51	1,079.20
Each Dependent Child[1,2]	119.74	120.94	121.91	123.25	124.61	125.86	127.12
Orphan[2]	358.83	362.42	365.32	369.34	373.40	377.13	380.90

1. An additional pension is payable on behalf of each dependent child. Note that a widow(er) with one child is paid the married rate; the additional child benefit is payable on behalf of the second and each subsequent child.
2. This benefit is reduced by an amount equal to the Family Allowances paid for that child.

Table 9.5 War Veterans' and Civilian War Allowances Number of Cases and Benefit Expenditures by Province/Territory

1985-86

Province/Territory	Cases[1] March 1986	Benefit Expenditures ($000's)
Newfoundland	4,964	24,474
Prince Edward Island	1,387	7,902
Nova Scotia	7,504	41,506
New Brunswick	5,459	31,444
Quebec	10,258	58,577
Ontario	29,064	155,677
Manitoba	3,689	18,668
Saskatchewan	3,100	15,995
Alberta[2]	4,831	25,868
British Columbia[3]	11,917	61,033
Outside Canada	1,653	12,764
Total	83,826	453,906[4]

1. Refers to the number of single/family units.
2. Includes data for the Northwest Territories.
3. Includes data for the Yukon.
4. Total may not add due to rounding.

Table 9.6 War Veterans' and Civilian War Allowances
Number of Cases[1]
by Age Group and Type of Case

March 1986

Age Group	War Veterans/ Civilians	Widow(er)s	Total
<55	848	1,737	2,585
55-59	2,950	4,585	7,535
60-64	28,126	7,742	35,868
65-69	10,208	3,447	13,655
70-74	3,622	2,755	6,377
75-79	1,708	3,116	4,824
80-84	866	3,988	4,854
85-89	1,290	3,651	4,941
90+	821	1,803	2,624
Total	50,439	32,824	83,263

1. Excludes recipients of orphan's benefits.

APPENDICES

APPENDICES

These appendices provide program statistics for the period 1983-84 to 1985-86. Individually, they contain the following information:

- Appendix A provides, for each fiscal year, data on the number of beneficiaries and benefit expenditures associated with federal programs covered in this inventory, disaggregated by province;
- Appendix B summarizes, by province, the beneficiary and benefit expenditure data for all federal and provincial programs covered in this report;
- Appendix C outlines rate information for all federal programs and the Quebec Pension Plan, from 1984 to 1987;
- Appendix D provides data on the Canada Assistance Plan, which enables the federal government to cost-share expenditures on eligible provincial/municipal programs providing assistance to persons in need;
- Appendix E provides data on selected federal income tax exemptions and deductions, many of which relate to target groups covered in this inventory; and
- Appendix F is a bibliography of government reports which were referenced during the production of the Inventory.

Notes on Interpretation of Statistical Tables

1. The term "beneficiary" is used to indicate the individual who is in receipt of benefits; exceptions have been indicated.
2. Beneficiary data relate to the month of March of the indicated year, unless otherwise noted.
3. **Readers are advised not to add individual beneficiary counts,** since it is possible for a beneficiary to be eligible for benefits under a combination of programs.
4. Every attempt has been made to include only net benefits paid.
5. Wherever possible, administrative costs are excluded from the benefit expenditure data.
6. Costs for basic and regularly recurring special needs are generally included in the social assistance benefit expenditures.

7. Health and drug related costs are excluded from the social assistance benefit expenditures unless otherwise noted.

8. Data contained in the tables may not be consistent over time due to program changes and/or statistical reporting changes.

APPENDIX A

Table A.1

Federal Programs
Number of Beneficiaries
by Province/Territory

March 1984

Province/Territory	Old Age Security[1]	Family Allowances[2]	Child Tax Credit[3]	Canada Pension Plan[4]	Unemployment Insurance[5]	Veterans' Civilians Disability Pensions[6]	War Vets'/ Civilian War Allowances[6]
Newfoundland	50,975	98,041^r	78,516	36,006	77,495	1,839	5,277
Prince Edward Island	16,259	18,508^r	14,607	11,088	16,313	1,878	1,471
Nova Scotia	103,041	129,736^r	100,435	84,889	66,711	9,947	8,433
New Brunswick	79,324	110,967^r	91,391	60,176	75,753	6,557	6,133
Quebec	635,262	952,423^r	705,504	7,032[7]	421,127	16,724	11,464
Ontario	932,658	1,270,659^r	895,030	766,971	359,112	49,500	29,778
Manitoba	131,578	150,842^r	110,191	97,696	43,882	10,105	4,054
Saskatchewan	126,007	146,453^r	106,324	88,874	35,281	5,786	3,445
Alberta	176,421	357,165^r	211,101	137,304	109,102	11,117[8]	4,943[8]
British Columbia	321,201	403,679^r	253,106	240,846	177,989	23,370[9]	12,253[9]
Yukon	778	3,854^r	2,418	836	2,272	--	--
Northwest Territories	1,412	9,117^r	6,689	935	1,578	--	--
International Agreements	3,855[10]	--	--	--[11]	--	--	--
Outside Canada	--[12]	4,188^r	3,212	14,600	221	6,576	1,387
Total	2,578,771	3,655,632^r	2,578,524	1,547,253	1,386,836	143,399	88,638

1. Includes OAS only, OAS/GIS and SPA beneficiaries.
2. Represents the total number of accounts (generally families) entitled to Family Allowances. Please refer to Chapter 3 for an explanatory note concerning entitlement statistics.
3. Represents the number of families (taxfilers) whose claim for the Child Tax Credit was allowed in respect of the 1983 tax year.
4. Beneficiaries of 'combined pensions' (a surviving spouse's pension plus a retirement or disability pension) are counted once; beneficiaries of lump sum death benefits are excluded.
5. Represents the number of persons who qualified for a benefit for a specific week during March, regardless of when payment was received. Figures include all persons paid through the computer pay system and exclude those paid through the manual pay system. Included are trainees on courses approved by Employment and Immigration Canada; excluded are year-round fishermen, a few seasonal fishermen, a small number of work sharing and job creation projects participants, and persons receiving adoption benefits.
6. Represents the number of individuals and families in receipt of a pension or allowance.
7. See Table B.5 for Quebec Pension Plan data.
8. Includes beneficiaries in the Northwest Territories.
9. Includes beneficiaries in the Yukon.
10. Represents all beneficiaries paid under International Social Security Agreements.
11. Very few beneficiaries, therefore not tabulated.
12. Beneficiaries receiving payments while outside Canada are paid by the regional office in their province/territory of last residence.

Table A.2

Federal Programs
Number of Beneficiaries
by Province/Territory

March 1985

Province/Territory	Old Age Security[1]	Family Allowances[2]	Child Tax Credit[3]	Canada Pension Plan[4]	Unemployment Insurance[5]	Veterans' Civilians Disability Pensions[6]	War Vets'/ Civilian War Allowances[6]
Newfoundland	52,486	97,659^{r}	77,291^{r}	38,072	79,170	1,796	5,111
Prince Edward Island	16,509	18,591^{r}	16,393^{r}	11,509	17,170	1,888	1,489
Nova Scotia	105,763	129,672^{r}	98,363^{r}	88,563	68,870	9,867	8,161
New Brunswick	81,497	111,138^{r}	92,529^{r}	62,766	74,770	6,604	5,880
Quebec	654,242	946,701^{r}	690,985^{r}	7,403[7]	422,450	16,517	11,042
Ontario	963,855	1,265,757[8]	857,376^{r}	809,356	355,120	49,113	30,665
Manitoba	134,867	151,687^{r}	114,990^{r}	101,946	44,380	10,008	3,971
Saskatchewan	129,133	147,801^{r}	108,291^{r}	93,674	36,280	5,716	3,276
Alberta	183,546	356,977^{r}	218,994^{r}	146,594	101,200	11,059[9]	4,980[9]
British Columbia	333,227	404,554^{r}	256,320^{r}	255,822	169,090	23,157[10]	12,263[10]
Yukon	791	3,981^{r}	2,545^{r}	866	2,510	--	--
Northwest Territories	1,414	9,447^{r}	6,001^{r}	970	1,760	--	--
International Agreements	5,272[11]	--	--	--[12]	n/a[13]	--	--
Outside Canada	--[14]	4,561^{r}	2,238^{r}	15,496	220	6,442	1,519
Total	2,662,602	3,648,526^{r}	2,542,316^{r}	1,633,037	1,373,000[15]	142,167	88,357

1. Includes OAS only, OAS/GIS and SPA beneficiaries.
2. Represents the total number of accounts (generally families) entitled to Family Allowances. Please refer to Chapter 3 for an explanatory note concerning entitlement statistics.
3. Represents the number of families (taxfilers) whose claim for the Child Tax Credit was allowed in respect of the 1984 tax year.
4. Beneficiaries of 'combined pensions' (a surviving spouse's pension plus a retirement or disability pension) are counted once; beneficiaries of lump sum death benefits are excluded.
5. Represents the number of persons who qualified for a benefit for a specific week during March, regardless of when payment was received. Figures include all persons paid through the computer pay system and exclude those paid through the manual pay system. Included are trainees on courses approved by Employment and Immigration Canada; excluded are year-round fishermen, a few seasonal fishermen, a small number of work sharing and job creation projects participants, and persons receiving adoption benefits.
6. Represents the number of individuals and families in receipt of a pension or allowance.
7. See Table B.5 for Quebec Pension Plan data.
8. Family Allowances data for Ontario for March 1985 actually refer to the number of accounts 'in pay' in June 1985.
9. Includes beneficiaries in the Northwest Territories.
10. Includes beneficiaries in the Yukon.
11. Represents all beneficiaries paid under International Social Security Agreements.
12. Very few beneficiaries, therefore not tabulated.
13. Beneficiaries are included in the 'Outside Canada' category.
14. Beneficiaries receiving payments while outside Canada are paid by the regional office in their province/territory of last residence.
15. Total may not add due to rounding.

Table A.3

Federal Programs
Number of Beneficiaries
by Province/Territory

March 1986

Province/Territory	Old Age Security[1]	Family Allowances[2]	Child Tax Credit[3]	Canada Pension Plan[4]	Unemployment Insurance[5]	Veterans' Civilians Disability Pensions[6]	War Vets'/ Civilian War Allowances[6]
Newfoundland	55,246	96,953	82,653	40,663	81,910	1,809	4,964
Prince Edward Island	17,038	18,701	15,576	12,036	17,530	1,921	1,387
Nova Scotia	110,284	129,454	95,700	93,045	67,630	10,107	7,504
New Brunswick	85,160	110,600	87,370	66,059	72,710	6,745	5,459
Quebec	687,810	943,469	677,155	7,950[7]	393,250	17,033	10,258
Ontario	1,012,562	1,277,257[8]	776,211	861,967	312,940	49,865	29,064
Manitoba	139,304	152,641	112,490	107,367	40,580	10,028	3,689
Saskatchewan	132,802	147,830	103,234	98,634	35,610	5,753	3,100
Alberta	192,922	358,541	216,806	158,355	88,180	11,243[9]	4,831[9]
British Columbia	350,291	403,338	258,395	275,877	155,710	23,461[10]	11,917[10]
Yukon	866	3,894	2,180	919	2,140	--	--
Northwest Territories	1,451	9,483	6,019	1,040	1,710	--	--
International Agreements	8,800[11]	--	--	--[12]	n/a[13]	--	--
Outside Canada	--[14]	5,074	3,302	17,258	210	6,406	1,653
Total	2,794,536	3,657,235	2,437,091	1,741,170	1,270,100[15]	144,371	83,826

1. Includes OAS only, OAS/GIS and SPA beneficiaries.
2. Represents the total number of accounts (generally families) entitled to Family Allowances. Please refer to Chapter 3 for an explanatory note concerning entitlement statistics.
3. Represents the number of families (taxfilers) whose claim for the Child Tax Credit was allowed in respect of the 1985 tax year. The figures are preliminary.
4. Beneficiaries of 'combined pensions' (a surviving spouse's pension plus a retirement or disability pension) are counted once; beneficiaries of lump sum death benefits are excluded.
5. Includes all claimants who received benefits through the computer pay system for the Labour Force Survey reference week, usually containing the 15th day of the month. Excluded, in the main, are year-round fishermen and persons receiving adoption benefits.
6. Represents the number of individuals and families in receipt of a pension or allowance.
7. See Table B.5 for Quebec Pension Plan data.
8. Family Allowances data for Ontario for March 1986 actually refer to the number of accounts 'in pay' in June 1986.
9. Includes beneficiaries in the Northwest Territories.
10. Includes beneficiaries in the Yukon.
11. Represents all beneficiaries paid under International Social Security Agreements.
12. Very few beneficiaries, therefore not tabulated.
13. Beneficiaries are included in the 'Outside Canada' category.
14. Beneficiaries receiving payments while outside Canada are paid by the regional office in their province/territory of last residence.
15. Total may not add due to rounding.

Table A.4

Federal Programs
Benefit Expenditures
by Province/Territory

1983-84

($000's)

Province/Territory	Old Age Security[1]	Family Allowances	Child Tax Credit[2]	Canada Pension Plan 3	Unemploy-ment Insurance[4]	Veterans' Civilians Disability Pensions[5]	War Vets'/ Civilian War Allowances[5]
Newfoundland	244,942	68,775	49,707	74,855[r]	464,091	9,749	25,012
Prince Edward Island	73,857	12,700	9,024	21,268[r]	86,444	8,839	8,212
Nova Scotia	448,446	83,168	56,849	189,402[r]	400,877	46,939	43,713
New Brunswick	349,920	72,567	53,559	130,369[r]	463,500	28,712	33,810
Quebec	2,733,226	586,391	386,543	16,263[r,6]	2,981,359	72,098	57,841
Ontario	3,555,167	800,110	487,277	1,893,810[r]	2,694,215	224,401	135,424
Manitoba	529,554	101,479	67,259	219,219[r]	298,979	49,840	18,109
Saskatchewan	509,934	101,911	67,045	191,298[r]	218,756	26,561	16,616
Alberta	702,185	236,042	121,731	311,671[r]	915,782	46,685[7]	22,451[7]
British Columbia	1,238,716	253,866	139,720	578,365[r]	1,370,499	109,718[8]	52,056[8]
Yukon	3,421	2,494	1,273	1,994[r]	18,751	--	--
Northwest Territories	7,429	7,070	5,092	1,835[r]	15,064	--	--
International Agreements	9,525[9]	--	--	--[10]	--	--	--
Outside Canada	--[11]	--[11]	1,747	26,491[r]	2,320	34,239	8,459
Total[12]	10,406,323	2,326,572	1,446,826	3,656,841	9,930,637	657,781	421,702

1. Includes Guaranteed Income Supplement and Spouse's Allowance expenditures.
2. Represents the value of Child Tax Credit claims allowed in respect of the 1983 tax year.
3. Represents all benefit expenditures, including lump sum death benefits.
4. Represents expenditures on all types of UI benefits, including training courses approved by Employment and Immigration Canada and benefits to year-round and seasonal fishermen, to participants in work sharing and job creation projects, and to adoptive parents.
5. Includes payments to surviving dependents.
6. See Table B.17 for Quebec Pension Plan data.
7. Includes expenditures in the Northwest Territories.
8. Includes expenditures in the Yukon.
9. Represents all benefit expenditures made under International Social Security Agreements.
10. Very few beneficiaries, therefore not tabulated.
11. Payments to beneficiaries living outside Canada are made from the regional office in their province/territory of last residence.
12. Totals may not add due to rounding.

Table A.5

Federal Programs
Benefit Expenditures
by Province/Territory

1984-85

($000's)

Province/Territory	Old Age Security[1]	Family Allowances	Child Tax Credit[2]	Canada Pension Plan[3]	Unemploy-ment Insurance[4]	Veterans' Civilians Disability Pensions[5]	War Vets'/ Civilian War Allowances[5]
Newfoundland	268,918	70,355	50,656^{r}	86,522	520,373	9,875	26,064
Prince Edward Island	80,181	13,212	11,000^{r}	24,296	102,276	9,054	8,593
Nova Scotia	487,979	86,359	57,730^{r}	216,660	433,113	48,034	45,131
New Brunswick	382,341	74,988	58,050^{r}	149,296	502,925	29,455	34,403
Quebec	2,987,345	598,349	391,218^{r}	18,175[6]	3,084,984	73,525	61,887
Ontario	3,900,605	837,041	487,627^{r}	2,188,977	2,556,800	227,588	155,980
Manitoba	579,875	106,292	74,395^{r}	250,059	305,199	50,448	21,354
Saskatchewan	556,950	107,713	72,672^{r}	220,646	250,272	26,702	16,007
Alberta	776,982	246,219	134,211^{r}	365,125	925,503	47,115[7]	25,664[7]
British Columbia	1,366,662	267,058	149,303^{r}	668,746	1,455,277	111,170[8]	58,764[8]
Yukon	3,774	2,632	1,573^{r}	2,226	18,339	--	--
Northwest Territories	8,097	7,535	4,688^{r}	2,032	14,072	--	--
International Agreements	17,892[9]	--	--	--[10]	n/a[11]	--	--
Outside Canada	--[12]	--[12]	1,178^{r}	30,552	1,963	35,365	11,036
Total[13]	11,417,601	2,417,755	1,494,307^{r}	4,223,311	10,171,096	668,331	464,882

1. Includes Guaranteed Income Supplement and Spouse's Allowance expenditures.
2. Represents the value of Child Tax Credit claims allowed in respect of the 1984 tax year.
3. Represents all benefit expenditures including lump sum death benefits.
4. Represents expenditures on all types of UI benefits, including training courses approved by Employment and Immigration Canada and benefits to year-round and seasonal fishermen, to participants in work sharing and job creation projects, and to adoptive parents.
5. Includes payments to surviving dependents.
6. See Table B.17 for Quebec Pension Plan data.
7. Includes expenditures in the Northwest Territories.
8. Includes expenditures in the Yukon.
9. Represents all benefit expenditures made under International Social Security Agreements.
10. Very few beneficiaries, therefore not tabulated.
11. Expenditures are included in the 'Outside Canada' category.
12. Payments to beneficiaries living outside Canada are made from the regional office in their province/territory of last residence.
13. Totals may not add due to rounding.

Table A.6

Federal Programs
Benefit Expenditures
by Province/Territory

1985-86

($000's)

Province/Territory	Old Age Security[1]	Family Allowances	Child Tax Credit[2]	Canada Pension Plan[3]	Unemployment Insurance[4]	Veterans' Civilians Disability Pensions[5]	War Vets'/Civilian War Allowances[5]
Newfoundland	296,145	71,104	55,749	100,016	564,313	10,151	24,474
Prince Edward Island	86,591	13,618	10,848	27,527	111,109	9,435	7,902
Nova Scotia	532,245	88,567	57,984	247,327	463,636	51,599	41,506
New Brunswick	417,679	76,563	55,572	170,457	522,474	30,604	31,444
Quebec	3,278,880	614,856	397,321	20,790[6]	3,157,399	76,773	58,577
Ontario	4,276,499	870,292	441,395	2,526,376	2,498,410	237,251	155,677
Manitoba	627,966	110,468	75,538	286,905	315,360	52,333	18,668
Saskatchewan	602,554	111,982	70,813	253,453	259,255	27,854	15,995
Alberta	854,821	256,155	134,237	429,647	800,098	48,968[7]	25,868[7]
British Columbia	1,503,226	276,322	152,811	783,713	1,396,821	116,184[8]	61,033[8]
Yukon	4,217	2,730	1,357	2,637	19,535	--	--
Northwest Territories	8,715	7,905	5,039	2,325	16,215	--	--
International Agreements	35,310[9]	--	--	--[10]	n/a[11]	--	--
Outside Canada	--[12]	--[12]	1,733	35,962	2,064	35,726	12,764
Total[13]	12,524,849	2,500,561	1,460,403	4,887,134	10,126,691	696,878	453,906

1. Includes Guaranteed Income Supplement and Spouse's Allowance expenditures.
2. Represents the value of Child Tax Credit claims allowed in respect of the 1985 tax year. The figures are preliminary.
3. Represents all benefit expenditures including lump sum death benefits.
4. Represents the total UI disbursements to claimants, including retroactive adjustments.
5. Includes payments to surviving dependents.
6. See Table B.17 for Quebec Pension Plan data.
7. Includes expenditures in the Northwest Territories.
8. Includes expenditures in the Yukon.
9. Represents all benefit expenditures made under International Social Security Agreements.
10. Very few beneficiaries, therefore not tabulated.
11. Expenditures are included in the 'Outside Canada' category.
12. Payments to beneficiaries living outside Canada are made from the regional office in their province/territory of last residence.
13. Totals may not add due to rounding.

APPENDIX B

Table B.1

NEWFOUNDLAND

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	9,646	9,663	10,038
Guaranteed Income Supplement[2]	37,771	39,286	40,136
Spouse's Allowance	3,558	3,537	5,072
Total OAS/GIS/SPA	50,975	52,486	55,246
Family Allowances[3]	98,041^{r}	97,659^{r}	96,953
Child Tax Credit[4]	78,516	77,291^{r}	82,653^{P}
Canada Pension Plan[5]	36,006	38,072	40,663
Unemployment Insurance[6]	77,495	79,170	81,910
Veterans' and Civilians' Disability Pensions[7]	1,839	1,796	1,809
War Veterans' and Civilian War Allowances[7]	5,277	5,111	4,964
Provincial Programs			
Special Child Welfare Allowance[i]	243^{r}	266^{r}	278
Social Assistance[ii]	21,811	20,852	19,697
School Tax Exemption[iii,iv]	24,918	52,727	n/a
Workers' Compensation[v,vi]	15,115	15,709^{r}	16,494^{P}

[i] Represents the number of children.
[ii] Represents the number of cases.
[iii] Represents the number of households.
[iv] Represents data for 1983, 1984 and 1985.
[v] Represents data for 1983-84, 1984-85 and 1985-86.
[vi] Represents the number of claims settled.

* Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.2

PRINCE EDWARD ISLAND

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs[*]			
Old Age Security Only[1]	4,764	4,824	4,937
Guaranteed Income Supplement[2]	10,738	10,902	10,975
Spouse's Allowance	757	783	1,126
Total OAS/GIS/SPA	16,259	16,509	17,038
Family Allowances[3]	18,508^{r}	18,591^{r}	18,701
Child Tax Credit[4]	14,607	16,393^{r}	15,576P
Canada Pension Plan[5]	11,088	11,509	12,036
Unemployment Insurance[6]	16,313	17,170	17,530
Veterans' and Civilians' Disability Pensions[7]	1,878	1,888	1,921
War Veterans' and Civilian War Allowances[7]	1,471	1,489	1,387
Provincial Programs			
Financial Assistance[i]	4,428	4,335	4,397
Tax Deferral for Senior Citizens[ii,iii]	25^{e}	25^{e}	25^{e}
Residential Property Tax Credit[ii,iii]	35,069	35,268	35,554
Workers' Compensation[iii,iv]	3,254	3,118^{r}	3,468P

i. Represents the number of cases.
ii. Represents the number of households.
iii. Represents data for 1983, 1984 and 1985.
iv. Represents the number of claims settled.

[*] Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.3

NOVA SCOTIA

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	35,724	36,532	37,861
Guaranteed Income Supplement[2]	62,533	64,316	65,227
Spouse's Allowance	4,784	4,915	7,196
Total OAS/GIS/SPA	103,041	105,763	110,284
Family Allowances[3]	129,736^{r}	129,672^{r}	129,454
Child Tax Credit[4]	100,435	98,363^{r}	95,700^{P}
Canada Pension Plan[5]	84,889	88,563	93,045
Unemployment Insurance[6]	66,711	68,870	67,630
Veterans' and Civilians' Disability Pensions[7]	9,947	9,867	10,107
War Veterans' and Civilian War Allowances[7]	8,433	8,161	7,504
Provincial Programs			
Special Social Assistance[i]	57,170	58,302	57,914
Family Benefits[ii]	22,883	23,520	23,254
General Assistance[ii]	9,326	10,801	12,021
Property Tax Rebate for Senior Citizens[iii,iv]	18,600	19,087	19,130
Rental Assistance Program[iii]	1,800	1,950	1,830
Workers' Compensation[v,vi]	29,090	30,625^{r}	27,656^{P}

i. Represents the number of eligible GIS pensioners as identified in the March OAS/GIS payment file. These pensioners received the annual SSA payment in May of 1984, 1985 and 1986.
ii. Represents the number of cases.
iii. Represents the number of households.
iv. Represents data for 1982, 1983 and 1984.
v. Represents data for 1983, 1984 and 1985.
vi. Represents the number of claims settled.

* Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.4

NEW BRUNSWICK

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	26,214	26,397	27,206
Guaranteed Income Supplement[2]	49,086	50,793	51,741
Spouse's Allowance	4,024	4,307	6,213
Total OAS/GIS/SPA	79,324	81,497	85,160
Family Allowances[3]	110,967^{r}	111,138^{r}	110,600
Child Tax Credit[4]	91,391	92,529^{r}	87,370^{P}
Canada Pension Plan[5]	60,176	62,766	66,059
Unemployment Insurance[6]	75,753	74,770	72,710
Veterans' and Civilians' Disability Pensions[7]	6,557	6,604	6,745
War Veterans' and Civilian War Allowances[7]	6,133	5,880	5,459
Provincial Programs			
Long Term Established Needs	--	--	7,798
Upgrading, Training & Placement	--	--	23,721
Interim Assistance	--	--	4,281
Total Social Assistance[i,ii]	32,547	32,765	35,800
Disability Allowance[i,ii]	2,552	2,658	--
Rental Assistance for the Elderly and for the Disabled[iii]	1,492	1,624	1,795
Property Tax Assessment Exemption[iii,iv]	11,775	11,643	10,372
Residential Property Tax Credit[iii]	159,730	169,267	171,080
Workers' Compensation[iv,v]	22,211	22,123^{r}	22,162^{P}

i. Represents the number of cases.
ii. In September 1985, the Basic Social Assistance and Disability Allowance programs were replaced by the following three programs: (i) Long Term Established Needs, (ii) Upgrading, Training and Placement, and (iii) Interim Assistance.
iii. Represents the number of households.
iv. Represents data for 1983, 1984 and 1985.
v. Represents the number of claims settled.

* Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.5

QUEBEC

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	233,586	240,185	248,992
Guaranteed Income Supplement[2]	374,109	385,537	393,696
Spouse's Allowance	27,567	28,520	45,122
Total OAS/GIS/SPA	635,262	654,242	687,810
Family Allowances[3]	952,423^{r}	946,701^{r}	943,469
Child Tax Credit[4]	705,504	690,985^{r}	677,155^{p}
Canada Pension Plan[5]	7,032	7,403	7,950
Unemployment Insurance[6]	421,127	422,450	393,250
Veterans' and Civilians' Disability Pensions[7]	16,724	16,517	17,033
War Veterans' and Civilian War Allowances[7]	11,464	11,042	10,258
Provincial Programs			
Quebec Family Allowances[i]	937,654	931,144	930,338
Supplement for Handicapped Children[i]	11,293	12,477	14,621
Social Aid[ii]	415,287	424,433	416,058
Work Income Supplement[i,iii]	24,878	28,215^{r}	25,238
LOGIRENTE[iv,v]	18,746	30,084	31,675
Real Estate Tax Refund[iii,iv]	780,869^{r}	806,500^{r}	450,299
Availability Allowance[i,iii]	381,450^{r}	379,937^{r}	363,219
Maternity Allowance[vi]	37,107	38,893	38,684
Quebec Pension Plan[vii]	518,241	577,695	627,317
Workers' Compensation[vi,viii]	313,948	347,662	353,721^{p}

i. Represents the number of families.
ii. Represents the number of cases.
iii. Represents data for 1983, 1984 and 1985.
iv. Represents the number of households.
v. Represents data for the benefit period from October 1 of preceding year to September 30 of indicated year.
vi. Represents data for 1983-84, 1984-85 and 1985-86.
vii. Includes beneficiaries in all province Beneficiaries of combined pensions (survivor's pension plus a retirement or disability pension) are counted once; beneficiaries of lump sum death benefits are excluded. See also 'Canada Pension Plan' above for the number of beneficiaries in Quebec receiving CPP benefits.
viii. Represents the number of claims settled.

* Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.6

ONTARIO

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	534,783	549,135	570,049
Guaranteed Income Supplement[2]	373,049	388,410	400,027
Spouse's Allowance	24,826	26,310	42,486
Total OAS/GIS/SPA	932,658	963,855	1,012,562
Family Allowances[3]	1,270,659[r]	1,265,757[r]	1,277,257
Child Tax Credit[4]	895,030	857,376[r]	776,211[P]
Canada Pension Plan[5]	766,971	809,356	861,967
Unemployment Insurance[6]	359,112	355,120	312,940
Veterans' and Civilians' Disability Pensions[7]	49,500	49,113	49,865
War Veterans' and Civilian War Allowances[7]	29,778	30,665	29,064
Provincial Programs			
GAINS-A	175,094	203,310	180,533
Handicapped Children's Benefits[i]	3,514	3,662[r]	3,792
Family Benefits[ii]			
Regular FBA	72,452	74,878	75,106
GAINS-D[iii]	68,093	73,481	78,614
Work Incentive Program	2,102	2,434	2,574
General Welfare Assistance[ii,iv]			
General Assistance[v]	121,014	116,838	112,738
Special Assistance	30,109	29,389	22,003
Supplementary Aid	7,503	6,959	8,227
Property Tax Grant[vi,vii]	588,200	610,000	626,930
Sales Tax Grant[vii,viii]	919,800	933,640	971,580
Temporary Home Heating Grant[vi,vii]	578,955	--	--
Ontario Tax Credits[ix,x]	1,790,883	1,807,786	1,788,970
Workers' Compensation[vii,xi]	323,537	364,921	395,565[P]

[i] Represents the number of families. For the months of March 1984, 1985 and 1986, figures include 516, 758 and 672 regular Family Benefits families who received this benefit in addition to their regular entitlement.

[ii] Represents the number of cases.

[iii] Represents the number of GAINS-eligible cases. See Table 4.10 for definition.

[iv] As it is possible for an individual or family to receive assistance under more than one GWA program, adding individual case counts will result in double-counting.

[v] Represents the number of cases in receipt of General Assistance only, i.e., employables and unemployables, foster children and nursing home cases. Excludes hostel cases; for the months of March 1984, 1985 and 1986, there were 9,936, 14,208 and 10,382 cases respectively.

[vi] Represents the number of households.

[vii] Represents data for 1983, 1984 and 1985.

[viii] Represents the number of pensioners.

[ix] Represents data for 1982, 1983 and 1984.

[x] Represents the number of tax filers.

[xi] Represents the number of claims settled.

[*] Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.7

MANITOBA

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	63,646	63,986	65,235
Guaranteed Income Supplement[2]	63,586	66,242	67,382
Spouse's Allowance	4,346	4,639	6,687
Total OAS/GIS/SPA	131,578	134,867	139,304
Family Allowances[3]	150,842[r]	151,687[r]	152,641
Child Tax Credit[4]	110,191	114,990[r]	112,490[p]
Canada Pension Plan[5]	97,696	101,946	107,367
Unemployment Insurance[6]	43,882	44,380	40,580
Veterans' and Civilians' Disability Pensions[7]	10,105	10,008	10,028
War Veterans' and Civilian War Allowances[7]	4,054	3,971	3,689
Provincial Programs			
55 Plus - A Manitoba Income Supplement[i]	19,552	19,615	18,280
Child Related Income Support Program[ii]	9,409	8,534	8,260
Social Allowances[iii]	21,742	22,765	23,007
Municipal Assistance[iii]	9,400	10,337	10,000
Shelter Allowances for Family Renters[ii]	1,088	1,200	2,176
Shelter Allowances for Elderly Renters[iv]	3,169	3,414	4,090
Pensioner Homeowners' School Tax Assistance[iv,v]	43,000	55,784	64,000
Pensioner Tenants' School Tax Assistance[vi]	7,999	8,938	7,828
Resident Homeowners' Tax Assistance[iv,v]	220,200	234,000[r]	238,000
Property Tax Credit[v]	310,812	409,000[r]	413,000*
Cost-of-Living Tax Credit[v]	295,700	304,000	310,000
Workers' Compensation[v,vii]	34,823	44,398	38,235[p]

i. Represents the number of beneficiaries for the January-March period.
ii. Represents the number of families.
iii. Represents the number of cases.
iv. Represents the number of households.
v. Represents data for 1983, 1984 and 1985.
vi. Represents the number of rebates issued during the 1983-84, 1984-85 and 1985-86 fiscal years; data include retroactive rebates.
vii. Represents the number of claims settled.

* Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.8

SASKATCHEWAN

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	62,892	63,405	64,296
Guaranteed Income Supplement[2]	59,248	61,463	62,617
Spouse's Allowance	3,867	4,265	5,889
Total OAS/GIS/SPA	126,007	129,133	132,802
Family Allowances[3]	146,453^{r}	147,801^{r}	147,830
Child Tax Credit[4]	106,324	108,291^{r}	103,234^{p}
Canada Pension Plan[5]	88,874	93,674	98,634
Unemployment Insurance[6]	35,281	36,280	35,610
Veterans' and Civilians' Disability Pensions[7]	5,786	5,716	5,753
War Veterans' and Civilian War Allowances[7]	3,445	3,276	3,100
Provincial Programs			
Saskatchewan Income Plan	20,915	25,950	24,213
Family Income Plan[i]	7,493	7,767	7,337
Saskatchewan Assistance Plan[ii]	31,446	31,572	30,802
Senior Citizens' School Tax Rebate[iii]	79,588	80,793	--
Saskatchewan Tax Reductions[iv]	190,000^{e}	190,000^{e}	335,000^{e}
Renters' Property Tax Rebate[iii,v]	63,830	63,772	--
Property Improvement Grant Program[iii]	216,477	218,053	--
Home Quarter Tax Assistance Program[vi]	--	73,036^{r}	--
Senior Citizens' Heritage Rebate Program[vii]	--	--	64,286
Workers' Compensation[iv,viii]	34,048	38,080	37,437^{p}

i. Represents the number of families.
ii. Represents the number of cases.
iii. Represents data for 1983-84, 1984-85 and 1985-86.
iv. Represents data for 1983, 1984 and 1985.
v. Represents the number of households.
vi. This program was operational during 1984 only.
vii. This program was operational during 1985 only. It was established as an interim measure until the implementation of the Senior Citizens' Heritage Program in 1986.
viii. Represents the number of claims settled.

* Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.9

ALBERTA

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	90,553	92,329	96,208
Guaranteed Income Supplement[2]	80,438	85,229	87,991
Spouse's Allowance	5,430	5,988	8,723
Total OAS/GIS/SPA	176,421	183,546	192,922
Family Allowances[3]	357,165[r]	356,977[r]	358,541
Child Tax Credit[4]	211,101	218,994[r]	216,806[p]
Canada Pension Plan[5]	137,304	146,594	158,355
Unemployment Insurance[6]	109,102	101,200	88,180
Veterans' and Civilians' Disability Pensions[7,8]	11,117	11,059	11,243
War Veterans' and Civilian War Allowances[7,8]	4,943	4,980	4,831
Provincial Programs			
Alberta Assured Income Plan	81,244	85,626	88,074
Alberta Widows' Pension	2,673	3,284	3,555
Social Allowance[i,ii]	45,474	50,915	55,234
Guardian Social Allowance[i,iii]	1,496	1,638	1,790
Assured Income for the Severely Handicapped[i,iv]	9,103	10,250	11,594
Senior Citizens' Renter Assistance Grant & Widows' Renter Assistance Grant[v,vi]	39,162	40,958	43,157
Property Tax Reduction Benefits (Homeowner Refund only)[v,vi]	149,660	163,816[r]	176,154
Senior Citizens' Home Heating Protection Program[vi]	79,884	85,098[r]	88,554
Alberta Renter Assistance Credit[vi]	330,000	340,000	n/a
Remote Area Heating Allowance[vii]	10,000[e]	7,000[e]	8,000[e]
Workers' Compensation[vi,viii]	53,459	61,325[p]	n/a

i. Represents the number of cases.
ii. Includes cases receiving Social Allowance/AISH benefits.
iii. Each case represents one child.
iv. Excludes cases receiving Social Allowance/AISH benefits.
v. Represents the number of households.
vi. Represents data for 1983, 1984 and 1985.
vii. Represents data for 1983-84, 1984-85 and 1985-86.
viii. Represents the number of claims settled.

* Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.10

BRITISH COLUMBIA

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	180,321	183,120	191,999
Guaranteed Income Supplement[2]	132,300	140,446	144,790
Spouse's Allowance	8,580	9,661	13,502
Total OAS/GIS/SPA	321,201	333,227	350,291
Family Allowances[3]	403,679[r]	404,554[r]	403,338
Child Tax Credit[4]	253,106	256,320[r]	258,395[p]
Canada Pension Plan[5]	240,846	255,822	275,877
Unemployment Insurance[6]	177,989	169,090	155,710
Veterans' and Civilians' Disability Pensions[7,9]	23,370	23,157	23,461
War Veterans' and Civilian War Allowances[7,9]	12,253	12,263	11,917
Provincial Programs			
GAIN for Seniors Supplement	47,922	46,967	44,547
GAIN[i]			
Income Assistance	127,417	135,084	129,836
Supplementary Programs	18,604	18,292	17,770
Total GAIN	146,021	153,376	147,606
Shelter Aid for Elderly Renters[ii]	10,020	9,962	9,384
Land Tax Deferment Program[ii]	2,901	2,852	2,768
Home Owner Grant[ii]	600,000[e]	621,000[e]	650,000[e]
Workers' Compensation[iii,iv]	119,704	115,358	119,932[p]

i. Represents the number of cases.
ii. Represents the number of households.
iii. Represents data for 1983, 1984 and 1985.
iv. Represents the number of claims settled.

* Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.11

YUKON

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	378	381	393
Guaranteed Income Supplement[2]	381	407	424
Spouse's Allowance	19	23	49
Total OAS/GIS/SPA	778	791	866
Family Allowances[3]	3,854^r	3,981^r	3,894
Child Tax Credit[4]	2,418	2,545^r	2,180P
Canada Pension Plan[5]	836	866	919
Unemployment Insurance[6]	2,272	2,510	2,140
Veterans' and Civilians' Disability Pensions[7,10]	--	--	--
War Veterans' and Civilian War Allowances[7,10]	--	--	--
Territorial Programs			
Income Supplement Program for Seniors	400	427	466
Social Assistance[i]	559	653	639
Pioneer Utility Grant[ii,iii]	243	266	310
Home Owners' Grant[ii]	2,893	2,862^r	2,939
Workers' Compensation[iv,v]	1,059	1,024	1,040P

i. Represents the number of cases.
ii. Represents the number of households.
iii. Represents the cumulative total for the fiscal year.
iv. Represents data for 1983, 1984 and 1985.
v. Represents the number of claims settled.

* Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Table B.12

NORTHWEST TERRITORIES

Number of Beneficiaries by Program

March 1984, 1985 and 1986

Program	March 1984	March 1985	March 1986
Federal Programs*			
Old Age Security Only[1]	253	242	244
Guaranteed Income Supplement[2]	1,084	1,107	1,124
Spouse's Allowance	75	65	83
Total OAS/GIS/SPA	1,412	1,414	1,451
Family Allowances[3]	9,117[r]	9,447[r]	9,483
Child Tax Credit[4]	6,689	6,001[r]	6,019[P]
Canada Pension Plan[5]	935	970	1,040
Unemployment Insurance[6]	1,578	1,760	1,710
Veterans' and Civilians' Disability Pensions[7,ii]	--	--	--
War Veterans' and Civilian War Allowances[7,ii]	--	--	--
Territorial Programs			
Senior Citizens' Benefits	1,231	1,270	1,203
Social Assistance[i]	2,094	2,289	2,191
Senior Citizens' Land Tax Relief[ii]	91	100	109
Home Owner's Property Tax Rebate Program[ii]	1,543	1,815	1,993
Home Heating Oil Assistance Program[ii]	16	4	14
Workers' Compensation[iii,iv]	2,807	3,355	3,419[P]

i. Represents the number of cases.
ii. Represents the number of households.
iii. Represents data for 1983, 1984 and 1985.
iv. Represents the number of claims settled.

* Please see 'Notes' following Table B.12 for footnotes regarding federal programs.

Notes Regarding Federal Programs

- Tables B.1 to B.12 -

1. Represents the number of pensioners receiving the basic OAS pension only.

2. Represents the number of pensioners receiving GIS benefits in addition to OAS.

3. Represents the total number of accounts (generally families) entitled to Family Allowances. Please refer to Chapter 3 for an explanatory note concerning entitlement statistics.

4. Represents the number of families (taxfilers) whose claim in respect of the 1983, 1984 and 1985 taxation years was allowed. The 1985 data are preliminary.

5. Beneficiaries of "combined pensions" (a surviving spouse's pension plus a retirement or disability pension) are counted once; beneficiaries of lump sum death benefits are excluded.

6. Represents the number of persons who qualified for a benefit for a specific week during March, regardless of when payment was received. Figures include all persons paid through the computer pay system and exclude those paid through the manual pay system. Included are trainees on courses approved by Employment and Immigration Canada; excluded are year-round fishermen, a few seasonal fishermen, a small number of work sharing and job creation projects participants and persons receiving adoption benefits.

7. Represents the number of individuals and families in receipt of a pension or allowance.

8. Includes beneficiaries in the Northwest Territories.

9. Includes beneficiaries in the Yukon.

10. Number of beneficiaries included in British Columbia's figures.

11. Number of beneficiaries included in Alberta's figures.

12. Family Allowances data for Ontario for March 1985 and March 1986 actually refer to the number of accounts "in pay" in June 1985 and June 1986 respectively.

Table B.13

NEWFOUNDLAND

Benefit Expenditures
by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	145,591	156,547	168,377
Guaranteed Income Supplement[2]	86,417	98,997	110,207
Spouse's Allowance	12,934	13,373	17,562
Total OAS/GIS/SPA	244,942	268,918	296,145
Family Allowances	68,775	70,355	71,104
Child Tax Credit[3]	49,707	50,656[r]	55,749[p]
Canada Pension Plan[4]	74,855[r]	86,522	100,016
Unemployment Insurance[5]	464,091	520,373	564,313
Veterans' and Civilians' Disability Pensions[6]	9,749	9,875	10,151
War Veterans' and Civilian War Allowances[6]	25,012	26,064	24,474
Provincial Programs			
Special Child Welfare Allowance	352	413	591
Social Assistance	87,163	85,598[i]	90,036
School Tax Exemption[ii]	2,450	5,028	n/a
Workers' Compensation	28,370	29,955[r]	30,079[p]

i. Decrease due to funds channelled to the Employment Opportunities Program.

ii. Represents expenditures for 1983, 1984 and 1985.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.14

PRINCE EDWARD ISLAND

Benefit Expenditures by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	47,850	50,683	53,443
Guaranteed Income Supplement[2]	23,628	26,970	29,593
Spouse's Allowance	2,379	2,528	3,555
Total OAS/GIS/SPA	73,857	80,181	86,591
Family Allowances	12,700	13,212	13,618
Child Tax Credit[3]	9,024	11,000^r	10,848^p
Canada Pension Plan[4]	21,268^r	24,296	27,527
Unemployment Insurance[5]	86,444	102,276	111,109
Veterans' and Civilians' Disability Pensions[6]	8,839	9,054	9,435
War Veterans' and Civilian War Allowances[6]	8,212	8,593	7,902
Provincial Programs			
Financial Assistance	20,040	20,123	21,655
Tax Deferral for Senior Citizens	n/a	n/a	n/a
Residential Property Tax Credit[i]	975	1,063	1,154
Workers' Compensation[i]	2,955	3,315	4,575^p

i. Represents expenditures for 1983, 1984 and 1985.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.15

NOVA SCOTIA

Benefit Expenditures by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	302,327	322,978	345,443
Guaranteed Income Supplement[2]	131,858	150,392	166,412
Spouse's Allowance	14,261	14,610	20,390
Total OAS/GIS/SPA	448,446	487,979	532,245
Family Allowances	83,168	86,359	88,567
Child Tax Credit[3]	56,849	57,730[r]	57,984[p]
Canada Pension Plan[4]	189,402[r]	216,660	247,327
Unemployment Insurance[5]	400,877	433,113	463,636
Veterans' and Civilians' Disability Pensions[6]	46,939	48,034	51,599
War Veterans' and Civilian War Allowances[6]	43,713	45,131	41,506
Provincial Programs			
Special Social Assistance[i]	10,449	10,391[r]	10,471
Family Benefits	96,919	105,535	112,111
General Assistance	25,606	30,597	35,902
Property Tax Rebate for Senior Citizens[ii]	2,624	2,699	3,001
Rental Assistance Program	1,003	1,114	1,027
Workers' Compensation[iii]	51,060	53,298	55,955[p]

i. Represents expenditures incurred in May of 1983, 1984 and 1985.
ii. Represents expenditures for 1982, 1983 and 1984.
iii. Represents expenditures for 1983, 1984 and 1985.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.16

NEW BRUNSWICK

Benefit Expenditures by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	231,816	247,709	264,513
Guaranteed Income Supplement[2]	105,602	121,412	134,543
Spouse's Allowance	12,502	13,220	18,623
Total OAS/GIS/SPA	349,920	382,341	417,679
Family Allowances	72,567	74,988	76,563
Child Tax Credit[3]	53,559	58,050^{r}	55,572^{P}
Canada Pension Plan[4]	130,369^{r}	149,296	170,457
Unemployment Insurance[5]	463,500	502,925	522,474
Veterans' and Civilians' Disability Pensions[6]	28,712	29,455	30,604
War Veterans' and Civilian War Allowances[6]	33,810	34,403	31,444
Provincial Programs			
Total Social Assistance[i]	159,710^{r}	174,790^{r}	188,215
Disability Allowance[i]	10,490	11,200	4,752[ii]
Rental Assistance for the Elderly and for the Disabled	820	1,200	1,350
Property Tax Assessment Exemption[iii]	726	838	854
Residential Property Tax Credit[iii]	59,200	66,006	75,000
Workers' Compensation[iii]	39,123	39,580	42,194^{P}

i. In September 1985, the Basic Social Assistance and Disability Allowance programs were replaced by the following three programs: (i) Long Term Established Needs, (ii) Upgrading, Training and Placement and (iii) Interim Assistance.

ii. Represents expenditures for the period from April to August 1985 only (see footnote 'i').

iii. Represents expenditures for 1983, 1984 and 1985.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.17

QUEBEC

Benefit Expenditures by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	1,871,367	2,006,526	2,157,286
Guaranteed Income Supplement[2]	786,090	902,258	1,009,871
Spouse's Allowance	75,769	78,561	111,724
Total OAS/GIS/SPA	2,733,226	2,987,345	3,278,880
Family Allowances	586,391	598,349	614,856
Child Tax Credit[3]	386,543	391,218^{r}	397,321^{p}
Canada Pension Plan[4]	16,263^{r}	18,175	20,790
Unemployment Insurance[5]	2,981,359	3,084,984	3,157,399
Veterans' and Civilians' Disability Pensions[6]	72,098	73,525	76,773
War Veterans' and Civilian War Allowances[6]	57,841	61,887	58,577
Provincial Programs			
Quebec Family Allowances	183,029	186,638^{r}	186,660
Supplement for Handicapped Children	11,454	13,301^{r}	15,232
Social Aid	1,836,287	2,010,573^{r}	2,176,751
Work Income Supplement[i]	20,763	24,994^{r}	22,084
LOGIRENTE[ii]	8,400	16,300	18,600
Real Estate Tax Refund[i]	119,100^{r}	127,000^{r}	60,700
Availability Allowance[i]	137,900^{r}	137,300^{r}	131,600
Maternity Allowance	8,906	9,334	9,284
Quebec Pension Plan[iii]	1,281,327	1,629,052	1,899,730
Workers' Compensation	675,516	757,365^{r}	809,837^{p}

i. Represents expenditures for 1983, 1984 and 1985.
ii. Represents expenditures for the benefit year October 1 to September 30 of indicated years.
iii. Includes out-of-province expenditures. See also 'Canada Pension Plan' above for CPP expenditures in Quebec.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.18

ONTARIO

Benefit Expenditures by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	2,788,498	3,000,826	3,244,503
Guaranteed Income Supplement[2]	710,990	838,800	944,482
Spouse's Allowance	55,679	60,978	87,514
Total OAS/GIS/SPA	3,555,167	3,900,605	4,276,499
Family Allowances	800,110	837,041	870,292
Child Tax Credit[3]	487,277	487,627^{r}	441,395^{P}
Canada Pension Plan[4]	1,893,810^{r}	2,188,977	2,526,376
Unemployment Insurance[5]	2,694,215	2,556,800	2,498,410
Veterans' and Civilians' Disability Pensions[6]	224,401	227,588	237,251
War Veterans' and Civilian War Allowances[6]	135,424	155,980	155,677
Provincial Programs			
GAINS-A	82,880	111,868	131,494
Handicapped Children's Benefits[i]	--	--	--
Family Benefits[ii]			
Regular FBA GAINS-D Work Incentive Program	747,097	853,958	944,994
General Welfare Assistance[iii]			
General Assistance Special Assistance Supplementary Aid	484,184	516,000*	558,000*
Property Tax Grant[iv]	278,841	288,508	302,631
Sales Tax Grant[iv]	45,990	46,682	48,579
Temporary Home Heating Grant[v]	22,445	11,579	--
Ontario Tax Credits[v]	270,312	280,205	275,226
Workers' Compensation[iv]	860,093	978,940^{r}	1,097,584^{P}

i. Expenditures are included in the Family Benefits figure.
ii. Includes expenditures on Handicapped Children's Benefits and drug benefit costs. Expenditures on drug benefits amounted to $32,372,000 in 1983-84, $39,719,000 in 1984-85 and $48,476,000 in 1985-86.
iii. Includes all drug and health-related costs.
iv. Represents expenditures for 1983, 1984 and 1985.
v. Represents expenditures for 1982, 1983 and 1984.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.19

MANITOBA

Benefit Expenditures by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	391,379	416,759	444,361
Guaranteed Income Supplement[2]	126,470	150,438	166,435
Spouse's Allowance	11,706	12,678	17,169
Total OAS/GIS/SPA	529,554	579,875	627,966
Family Allowances	101,479	106,292	110,468
Child Tax Credit[3]	67,259	74,395^{r}	75,538^{p}
Canada Pension Plan[4]	219,219^{r}	250,059	286,905
Unemployment Insurance[5]	298,979	305,199	315,360
Veterans' and Civilians' Disability Pensions[6]	49,840	50,448	52,333
War Veterans' and Civilian War Allowances[6]	18,109	21,354	18,868
Provincial Programs			
55 Plus - A Manitoba Income Supplement	3,184	3,148	2,947
Child Related Income Support Program	6,684	6,114	5,720
Social Allowances	96,203	106,881	118,266
Municipal Assistance	32,076^{r}	38,427^{r}	41,213
Shelter Allowances for Family Renters	1,300	1,500	1,600
Shelter Allowances for Elderly Renters	3,000	3,400	3,200
Pensioner Homeowners' School Tax Assistance[i]	6,500	8,100	8,500
Pensioner Tenants' School Tax Assistance[ii]	1,500	1,665^{r}	1,525
Resident Homeowners' Tax Assistance[i]	70,500	72,200^{r}	73,400
Property Tax Credit[i]	77,900	80,000^{r}	81,600
Cost-of-Living Tax Credit[i]	31,200^{r}	34,400^{r}	36,900
Workers' Compensation[i]	50,405	63,595	72,370^{p}

i. Represents expenditures for 1983, 1984 and 1985.
ii. Includes expenditures on retroactive rebates for earlier tax years.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.20

SASKATCHEWAN

Benefit Expenditures by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	376,134	400,891	426,448
Guaranteed Income Supplement[2]	122,640	143,964	160,078
Spouse's Allowance	11,159	12,096	16,028
Total OAS/GIS/SPA	509,934	556,950	602,554
Family Allowances	101,911	107,713	111,982
Child Tax Credit[3]	67,045	72,672^r	70,813^p
Canada Pension Plan[4]	191,298^r	220,646	253,453
Unemployment Insurance[5]	218,756	250,272	259,255
Veterans' and Civilians' Disability Pensions[6]	26,561	26,702	27,854
War Veterans' and Civilian War Allowances[6]	16,616	16,007	15,995
Provincial Programs			
Saskatchewan Income Plan	5,049	9,496	9,797
Family Income Plan	17,523	18,980	18,972
Saskatchewan Assistance Plan	174,863	187,886	196,533
Senior Citizens' School Tax Rebate	25,436	26,520	--
Saskatchewan Tax Reductions[i]	22,000^e	22,000^e	33,400^e
Renters' Property Tax Rebate	7,572	8,200	--
Property Improvement Grant Program	44,821	46,190	--
Home Quarter Tax Assistance Program[ii]	--	16,430^r	--
Senior Citizens' Heritage Rebate Program[iii]	--	--	24,513
Workers' Compensation[i]	69,074	80,934^r	83,430^p

i. Represents expenditures for 1983, 1984 and 1985.
ii. Program was operational during 1984 only.
iii. Represents expenditures for 1985.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.21

ALBERTA

Benefit Expenditures
by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	526,015	568,327	616,156
Guaranteed Income Supplement[2]	161,893	192,764	217,355
Spouse's Allowance	14,277	15,890	21,310
Total OAS/GIS/SPA	702,185	776,982	854,821
Family Allowances	236,042	246,219	256,155
Child Tax Credit[3]	121,731	134,211^{r}	134,237^{p}
Canada Pension Plan[4]	311,671^{r}	365,125	429,647
Unemployment Insurance[5]	915,782	925,503	800,098
Veterans' and Civilians' Disability Pensions[6,7]	46,685	47,115	48,968
War Veterans' and Civilian War Allowances[6,7]	22,451	25,664	25,868
Provincial Programs			
Alberta Assured Income Plan	61,447	62,718	61,684
Alberta Widows' Pension	7,306	12,886	15,981
Social Allowance	343,957	367,377	433,962
Guardian Social Allowance	2,916	3,613	4,368
Assured Income for the Severely Handicapped	72,763	82,274	99,771
Senior Citizens' Renter Assistance Grant & Widow's Renter Assistance Grant	37,986	39,737^{r}	41,881
Property Tax Reduction Benefits (Homeowner Refund only)	51,488	57,368^{r}	63,041
Senior Citizens' Home Heating Protection Program[1]	7,988	8,501	8,753
Alberta Renter Assistance Credit[1]	86,000	86,000	90,578
Remote Area Heating Allowance	2,629	2,871	3,432
Workers' Compensation[1]	250,506	233,547	267,995^{p}

1. Represents expenditures for 1983, 1984 and 1985.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.22

BRITISH COLUMBIA

Benefit Expenditures by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	957,207	1,032,384	1,120,572
Guaranteed Income Supplement[2]	259,889	310,304	350,105
Spouse's Allowance	21,621	23,973	32,548
Total OAS/GIS/SPA	1,238,716	1,366,662	1,503,226
Family Allowances	253,866	267,058	276,322
Child Tax Credit[3]	139,720	149,303[r]	152,811[P]
Canada Pension Plan[4]	578,365[r]	668,746	783,713
Unemployment Insurance[5]	1,370,499	1,455,277	1,396,821
Veterans' and Civilians' Disability Pensions[6,8]	109,718	111,170	116,184
War Veterans' and Civilian War Allowances[6,8]	52,056	58,764	61,033
Provincial Programs			
GAIN for Seniors Supplement	18,205	17,683	16,744
GAIN			
Income Assistance Supplementary Programs	781,561	855,197	883,539
Shelter Aid for Elderly Renters	8,882	9,130	8,004
Land Tax Deferment Program[i]	10,730	12,887	14,742
Home Owner Grant	259,000	268,000	272,000
Workers' Compensation[ii]	261,640	274,443	267,729[P]

[i] Represents cumulative value of all taxes deferred since program's inception, plus interest.

[ii] Represents expenditures for 1983, 1984 and 1985.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.23

YUKON

Benefit Expenditures by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	2,378	2,552	2,812
Guaranteed Income Supplement[2]	962	1,121	1,270
Spouse's Allowance	81	101	134
Total OAS/GIS/SPA	3,421	3,774	4,217
Family Allowances	2,494	2,632	2,730
Child Tax Credit[3]	1,273	1,573^r	1,357^p
Canada Pension Plan[4]	1,994^r	2,226	2,637
Unemployment Insurance[5]	18,751	18,339	19,535
Veterans' and Civilians' Disability Pensions[6,9]	--	--	--
War Veterans' and Civilian War Allowances[6,9]	--	--	--
Territorial Programs			
Income Supplement Program for Seniors	405	414	432
Social Assistance	2,200	2,335	2,845
Pioneer Utility Grant	117	144	194
Home Owners' Grant	821	827^r	866
Workers' Compensation[i]	2,967	2,017	1,837^p

i. Represents expenditures for 1983, 1984 and 1985.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Table B.24

NORTHWEST TERRITORIES

Benefit Expenditures
by Program

1983-84, 1984-85 and 1985-86

($000's)

Program	1983-84	1984-85	1985-86
Federal Programs*			
Old Age Security Only[1]	4,186	4,421	4,663
Guaranteed Income Supplement[2]	2,902	3,322	3,661
Spouse's Allowance	340	353	391
Total OAS/GIS/SPA	7,429	8,097	8,715
Family Allowances	7,070	7,535	7,905
Child Tax Credit[3]	5,092	4,688^{r}	5,039^{p}
Canada Pension Plan[4]	1,835^{r}	2,032	2,325
Unemployment Insurance[5]	15,064	14,072	16,215
Veterans' and Civilians' Disability Pensions[6,10]	--	--	--
War Veterans' and Civilian War Allowances[6,10]	--	--	--
Territorial Programs			
Senior Citizens' Benefits	668	967	978
Social Assistance	9,282	9,297	11,064
Senior Citizens' Land Tax Relief	29	35	37
Home Owner's Property Tax Rebate Program	468	556	627
Home Heating Oil Assistance Program	5	2	4
Workers' Compensation[1]	3,423	4,891	5,554^{p}

[1] Represents expenditures for 1983, 1984 and 1985.

* Please see 'Notes' following Table B.24 for footnotes regarding federal programs.

Notes Regarding Federal Programs

- Tables B.13 to B.24 -

1. Represents all expenditures on the Basic OAS pension - this includes the amount of OAS paid to OAS/GIS pensioners.

2. Represents expenditures on the Guaranteed Income Supplement only.

3. Represents the value of Child Tax Credit claims allowed in respect of the 1983, 1984 and 1985 taxation years. Figures for 1985 are preliminary.

4. Represents all benefit expenditures, including lump sum death benefits.

5. Represents expenditures on all types of UI benefits, including training courses approved by Employment and Immigration Canada, and benefits to year-round and seasonal fishermen, work sharing and job creation projects participants and adoptive parents.

6. Includes payments to surviving dependents.

7. Includes expenditures in the Northwest Territories.

8. Includes expenditures in the Yukon.

9. Expenditures included in British Columbia's figures.

10. Expenditures included in Alberta's figures.

APPENDIX C

Table C.1 Old Age Security, Guaranteed Income Supplement and Spouse's Allowance Maximum Monthly Benefits by Program

1984 to 1987

Effective Date	OAS	GIS		SPA		OAS/GIS	
		Singles & One-Pensioner Families	Two-Pensioner Families (each pensioner)	Regular	Extended/ Widowed	Singles & One-Pensioner Families	Two-Pensioner Families (each pensioner)
1984							
January	$263.78	$265.60	$204.86	$468.64	$468.64	$529.38	$468.64
April	266.28	267.33	206.11	472.39	472.39	533.61	472.39
July[1]	269.74	295.81	208.79	478.53	503.53	565.55	478.53
October	272.17	298.47	210.67	482.84	508.06	570.64	482.84
December[1]	272.17	323.47	210.67	482.84	533.06	595.64	482.84
1985							
January	273.80	325.41	211.93	485.73	536.26	599.21	485.73
April	276.54	328.66	214.05	490.59	541.62	605.20	490.59
July	280.14	332.93	216.83	496.97	548.67	613.07	496.97
October	282.94	336.26	219.00	501.94	554.16	619.20	501.94
1986							
January	285.20	338.95	220.75	505.95	558.59	624.15	505.95
April	288.34	342.68	223.18	511.52	564.74	631.02	511.52
July	291.51	346.45	225.63	517.14	570.95	637.96	517.14
October	294.43	349.91	227.89	522.32	576.66	644.34	522.32
1987							
January	297.37	353.41	230.17	527.54	582.42	650.78	527.54

1. The monthly GIS single rate and the Extended Spouse's Allowance rate were increased by $50 in two stages: $25 in July 1984 and $25 in December 1984.

Table C.2

Federal Family Allowances and Quebec Family Allowances Monthly Benefits per Child

1984 to 1987

	1984	1985	1986	1987
Federal Rates				
Family Allowance	$29.95	$31.27	$31.58	$31.93
Special Allowance	44.68	46.65	47.12	47.64
Alberta Variation				
Child, 0-6 years	23.10	24.50	25.00	25.20
7-11 years	28.70	30.00	30.50	30.80
12-15 years	38.60	39.80	40.40	40.80
16-17 years	43.30	45.00	45.50	46.40
Quebec Variation				
Child, 0-11 years				
first child	17.98	18.77	20.19	20.41
second child	28.55	29.81	30.11	30.44
third and each additional child	69.49	72.55	73.28	74.81
Child, 12-17 years				
first child	25.11	26.44	27.94	28.25
second child	35.68	37.48	37.86	38.28
third and each additional child	76.62	80.22	81.03	82.65
Quebec Family Allowances[1,2]				
First child	7.90	7.90	8.22	8.56
Second child	10.55	10.55	10.97	11.42
Third child	13.18	13.18	13.71	14.27
Fourth and each additional child	15.80	15.80	16.43	17.10

1. Paid on behalf of children who are not wards of the province.
2. In December 1986, an amendment to provincial legislation converted Quebec Family Allowances into a tax credit effective from the 1986 taxation year.

Table C.3

Child Tax Credit
Maximum Credits, Income Reduction Points and Cut-off Levels

1983 to 1986

Year[1]	Maximum Credit	Income Reduction Point	Income Cut-off Levels				
			Number of Children				
			1	2	3	4	5
1983	$343	$26,330	$33,190	$40,050	$46,910	$53,770	$60,630
1984	367	26,330	33,670	41,010	48,350	55,690	63,030
1985	384	26,330	34,010	41,690	49,370	57,050	64,730
1986	454	23,500	32,580	41,660	50,740	59,820	68,900

[1] For 1983, 1984, and 1985, the Child Tax Credit was claimable and payable in the year following the relevant taxation year. For 1986, eligible families with net incomes under $15,000 received a prepayment in November 1986 with the remainder of the credit payable when claimed on the 1986 income tax return.

Table C.4

Canada and Quebec Pension Plans
Maximum Monthly Benefits
by Type of Benefit

1984 to 1987

Type of Benefit	Canada Pension Plan				Quebec Pension Plan			
	1984	1985	1986	1987	1984	1985	1986	1987
Retirement Pension[1]								
(a) 60 years	--	--	--	$ 365.06	$ 271.25	$ 304.79	$ 340.28	$ 365.06
(b) 65 years	$ 387.50	$ 435.42	$ 486.11	521.52	387.50	435.42	486.11	521.52
(c) 70 years	387.50	435.42	486.11	677.98	503.75	566.05	631.94	677.98
Disability Pension[2]	374.50	414.13	455.64	634.09	505.57	550.90	597.96	634.09
Surviving Spouse's Pension								
(a) 65 and over	232.50	261.25	291.67	312.91	232.50	261.25	291.67	312.91
(b) 55-64 years	229.18	250.84	273.35	290.36	420.31	450.38	480.87	506.39
(c) under 55 years	229.18	250.84	273.35	290.36	360.25	387.68	415.67	438.52
Combined Pension								
Retirement (65 years)/Surviving Spouse's Pension	387.50	435.42	486.11	521.52	387.50	435.42	486.11	521.52
Disability/Surviving Spouse's Pension	387.50	435.42	486.11	764.47	602.44	659.82	719.49	764.47
Disabled Contributor's Child's Benefit	83.87	87.56	91.06	94.79	29.00	29.00	29.00	29.00
Orphan's Benefit	83.87	87.56	91.06	94.79	29.00	29.00	29.00	29.00
Death Benefit	2,080.00	2,340.00	2,580.00	2,590.00	2,080.00	2,340.00	2,580.00	2,590.00

1. Effective January 1987, the Canada Pension Plan provides actuarially adjusted retirement benefits to persons retiring between the ages of 60 and 70. The Quebec Pension Plan has offered such benefits since 1984.
2. Effective January 1987, the CPP disability pension was substantially increased by a legislative amendment.

Table C.5

Unemployment Insurance
Premium Rates, Benefits and Earnings

1984 to 1987

	1984	1985	1986	1987
Maximum Weekly Insurable Earnings	$425.00	$460.00	$495.00	$530.00
Basic Weekly Premium[1]				
(i) Employee	2.30	2.35	2.35	2.35
(ii) Employer	3.22	3.29	3.29	3.29
Maximum Weekly Contribution				
(i) Employee	9.78	10.81	11.63	12.46
(ii) Employer	13.69	15.13	16.28	17.44
Maximum Annual Contribution				
(i) Employee	508.56	562.12	604.76	647.92
(ii) Employer	711.88	786.76	846.56	906.88
Maximum Weekly Benefit[2]	255.00	276.00	297.00	318.00

1. Per $100 weekly insurable earnings.
2. The maximum weekly benefit is equal to 60% of maximum weekly insurable earnings.

Table C.6

Veterans' and Civilians' Disability Pensions
Sample Monthly Benefits[1]
by Type of Benefit

1984 to 1987

Effective Date/ Disability Rating	Single Person	Married Couple	First Child[2]	Widow(er)	First Orphan[3]	Exceptional Incapacity Allowance	Clothing Allowance[4]	Attendance Allowance[4]
100% Disability								
1984	$1,086.22	$1,357.78	$141.21	$814.67	$282.42	$191.68 - 575.02	$ 9.04 - 81.43	$115.01 - 718.77
1985 - Jan.	1,136.19	1,420.24	147.70	852.14	295.41	200.50 - 601.47	9.46 - 85.18	120.30 - 751.83
- April[5]	1,146.83	1,433.54	149.09	860.12	298.18	202.38 - 607.10	9.55 - 85.98	121.43 - 758.87
1986	1,191.56	1,489.45	154.90	893.67	309.81	210.27 - 630.78	9.92 - 89.33	126.17 - 788.47
1987	1,240.41	1,550.51	161.25	930.31	322.51	218.89 - 656.64	10.33 - 92.99	131.34 - 820.80
45% Disability								
1984	488.80	611.00	63.54	305.50	31.77	--	9.04 - 81.43	115.01 - 718.77
1985 - Jan.	511.29	639.11	66.47	319.55	33.23	--	9.46 - 85.18	120.30 - 751.83
- April[5]	516.07	645.09	67.09	322.55	33.54	--	9.55 - 85.98	121.43 - 758.87
1986	536.20	670.25	69.71	335.13	34.85	--	9.92 - 89.33	126.17 - 788.47
1987	558.18	697.73	72.56	348.87	36.28	--	10.33 - 92.99	131.34 - 820.80

1. Please note that these are sample benefits only. Different benefit levels are set for each of 20 classes of disability which range from 5% to 100% at 5% intervals.
2. An additional benefit may be payable on behalf of each dependent child of a disability pensioner. Rates are specified for the first, second and each subsequent child in annual rate tables.
3. An orphan's benefit may be payable on behalf of each dependent child of a surviving spouse. Rates are specified for the first, second and each subsequent child in annual rate tables. Please note that payment of this monthly benefit at the '45% disability' rate or lower begins two years after the death of the disability pensioner, a lump sum payment having already been made.
4. Payment of the clothing and attendance allowances is not based on the percentage of disability.
5. Although rates are generally adjusted each January, legislative changes effective April 1985 increased benefits by an additional 0.9365%.

Table C.7

War Veterans' and Civilian War Allowances
Maximum Monthly Benefits
by Type of Benefit

1984 to 1987

Effective Date	Single Person, Including Widow(er)	Blind Single Person, Including Widow(er)	Married Couple	Married Couple, One Partner Blind	Widow(er) with One Child	Each Dependent Child[1,2]	Orphan[2]
1984							
January	$553.16	$579.60	$ 922.30^{r}	$ 948.69	$ 922.30^{r}	$112.91	$338.38
April	567.59	594.24	941.68	968.28	941.68	113.81	338.38
July[3,4]	619.97	646.97	978.92	1,005.87	978.92	115.29	345.52
October	625.55	652.79	987.73	1,014.92	987.73	116.33	348.63
December[3]	650.55	677.79	987.73	1,014.92	987.73	116.33	348.63
1985							
January	654.45	681.86	993.66	1,021.01	993.66	117.03	350.72
April	660.99	688.68	1,003.60	1,031.22	1,003.60	118.20	354.23
July	669.58	697.63	1,016.65	1,044.63	1,016.65	119.74	358.83
October	676.26	704.61	1,026.82	1,055.08	1,026.82	120.94	362.42
1986							
January	681.69	710.25	1,035.03	1,063.52	1,035.03	121.91	365.32
April	689.19	718.06	1,046.42	1,075.22	1,046.42	123.25	369.34
July	696.77	725.96	1,057.93	1,087.05	1,057.93	124.61	373.40
October	703.74	733.22	1,068.51	1,097.92	1,068.51	125.86	377.13
1987							
January	710.78	740.55	1,079.20	1,108.90	1,079.20	127.12	380.90

1. An additional pension is payable on behalf of each dependent child. Note that a widow(er) with one child is paid the married rate; the additional child benefit is payable on behalf of the second and each subsequent child.
2. This benefit is reduced by an amount equal to any Family Allowances paid for that child.
3. Changes to the Old Age Security Act provided for an increase of $25 in both July and December of 1984 to single GIS recipients; the same increases were provided to single WVA/CWA beneficiaries.
4. Changes to the legislation governing this program provided for quarterly indexing of orphan's benefits as of July 1984.

APPENDIX D

Table D.1 **Canada Assistance Plan - General Assistance Federal Payments to the Provinces/Territories**

1983-84, 1984-85 and 1985-86

($000's)

Province/Territory	**Federal Payments**		
	1983-84	**1984-85**	**1985-86**
Newfoundland	44,584	43,030	42,577
Prince Edward Island	9,805	10,665	11,205
Nova Scotia	62,272	69,730	71,641
New Brunswick	87,307	96,429	103,362
Quebec[1]	931,715	1,027,643	1,110,953
Ontario	601,893	703,211	739,739
Manitoba	59,803	74,932	78,414
Saskatchewan	82,217	86,478	95,367
Alberta	200,660	209,805	240,859
British Columbia	384,856	433,263	439,523
Yukon	904	1,020	1,083
Northwest Territories	4,844	4,664	5,482
Total[2]	2,470,860	2,760,868	2,940,205

1. The federal contribution to Quebec is made up of cash payments and tax point transfers.
2. Totals may not add due to rounding.

NOTE: The above amounts reflect the payments made to the provinces/ territories during the indicated fiscal year and may include costs incurred in previous years.

APPENDIX E

Table E.1a

Selected Federal Income Tax Exemptions and Deductions
Number of Exemptions and Deductions Claimed
by Type of Exemption/Deduction and by Province/Territory

1984

Province/Territory	Exemptions				Deductions			Total
	Basic Personal Exemption	Age Exemption	Married or Equivalent Exemption	Exemption for Wholly Dependent Children	Child Care Expense Deduction	Disability Deduction	Pension Income Deduction	
Newfoundland	299,840	16,171	64,874	91,419	13,919	1,231	11,821	499,275
Prince Edward Island	71,175	5,826	11,749	17,729	2,742	204	4,135	113,560
Nova Scotia	499,033	45,638	106,000	125,036	18,938	1,616	42,322	838,583
New Brunswick	407,506	33,623	79,770	104,755	18,200	1,198	29,503	674,555
Quebec	3,874,050	333,656	768,947	859,221	115,397	11,716	230,229	6,193,216
Ontario	5,863,484	581,834	1,029,726	1,279,784	203,475	23,943	459,347	9,441,593
Manitoba	713,918	112,154	127,362	143,848	19,962	5,508	56,775	1,179,527
Saskatchewan	583,460	69,099	109,994	139,313	13,861	1,940	37,255	954,922
Alberta	1,417,856	100,637	238,240	322,231	45,537	4,563	69,834	2,198,898
British Columbia	1,736,940	210,216	314,634	365,688	47,628	7,030	157,809	2,839,945
Yukon	14,186	435	2,244	3,269	599	28	406	21,167
Northwest Territories	27,060	722	4,407	7,521	949	41	217	40,917
Outside Canada	29,467	1,405	8,317	8,307	555	98	1,513	49,662
Total	15,537,975	1,511,416	2,866,264	3,468,121	501,762	59,116	1,101,166	25,045,820

Table E.1b

Selected Federal Income Tax Exemptions and Deductions
Number of Exemptions and Deductions Claimed[1]
by Type of Exemption/Deduction and by Province/Territory

1985

Province/Territory	Exemptions				Deductions			Total
	Basic Personal Exemption	Age Exemption	Married or Equivalent Exemption	Exemption for Wholly Dependent Children	Child Care Expense Deduction	Disability Deduction	Pension Income Deduction	
Newfoundland	306,340	15,448	65,339	92,724	14,605	1,292	12,098	507,846
Prince Edward Island	69,364	5,748	11,957	18,403	2,633	329	4,184	112,618
Nova Scotia	509,677	44,207	106,002	124,478	20,029	2,012	42,627	849,032
New Brunswick	408,919	35,330	79,079	101,517	16,810	1,646	30,197	673,498
Quebec	3,902,640	355,526	751,624	854,784	126,207	11,571	245,254	6,247,606
Ontario	5,789,409	608,448	977,349	1,203,469	205,399	28,162	491,960	9,304,196
Manitoba	716,950	113,974	125,113	139,462	21,711	5,380	57,765	1,180,355
Saskatchewan	570,629	71,823	106,257	131,775	18,674	2,753	38,167	940,078
Alberta	1,440,410	109,004	233,759	324,681	53,321	5,486	73,625	2,240,286
British Columbia	1,725,804	206,222	309,787	365,026	52,604	7,829	158,088	2,825,360
Yukon	13,846	401	1,943	2,959	520	40	366	20,075
Northwest Territories	26,454	528	4,449	7,542	1,195	11	307	40,486
Outside Canada	26,206	674	7,374	7,368	880	30	584	43,116
Total[2]	15,506,648	1,567,333	2,780,032	3,374,188	534,588	66,540	1,155,222	24,984,551

1. Figures are preliminary.
2. Totals may not add due to rounding.

Table E.2a

Selected Federal Income Tax Exemptions and Deductions
Amount of Exemptions and Deductions Claimed
by Type of Exemption/Deduction and by Province/Territory

1984

($000's)

Province/Territory	Exemptions				Deductions			Total[1]
	Basic Personal Exemption	Age Exemption	Married or Equivalent Exemption	Exemption For Wholly Dependent Children	Child Care Expense Deduction	Disability Deduction	Pension Income Deduction	
Newfoundland	1,187,111	40,065	195,111	144,598	20,861	3,246	11,547	1,602,539
Prince Edward Island	281,762	14,445	33,572	26,577	3,183	501	3,965	364,005
Nova Scotia	1,975,526	113,161	310,593	184,984	28,093	4,152	40,771	2,657,280
New Brunswick	1,613,453	83,385	236,643	153,864	25,424	2,973	28,226	2,143,968
Quebec	15,333,429	827,467	2,300,837	1,196,385	185,216	28,492	217,269	20,089,095
Ontario	23,187,856	1,442,175	3,027,731	1,813,803	304,847	59,780	431,681	30,267,873
Manitoba	2,822,506	278,142	373,955	213,774	22,006	13,680	52,953	3,777,016
Saskatchewan	2,309,616	171,350	318,693	208,742	17,300	4,804	35,279	3,065,784
Alberta	5,607,420	249,580	705,099	461,278	63,647	11,273	66,618	7,164,915
British Columbia	6,870,432	521,114	925,362	521,695	72,340	17,422	151,244	9,079,609
Yukon	56,152	1,079	7,060	4,485	813	67	394	70,050
Northwest Territories	107,111	1,791	13,489	12,706	1,852	99	210	137,258
Outside Canada	98,377	3,295	22,126	10,419	686	243	1,457	136,603
Total[1]	61,450,751	3,747,048	8,470,272	4,953,311	746,269	146,732	1,041,613	80,555,996

1. Totals may not add due to rounding.

Table E.2b

Selected Federal Income Tax Exemptions and Deductions
Amount of Exemptions and Deductions Claimed[1]
by Type of Exemption/Deduction and by Province/Territory

1985

($000's)

Province/Territory	Exemptions				Deductions			Total[2]
	Basic Personal Exemption	Age Exemption	Married or Equivalent Exemption	Exemption For Wholly Dependent Children	Child Care Expense Deduction	Disability Deduction	Pension Income Deduction	
Newfoundland	1,268,124	40,010	206,614	143,386	23,061	3,626	11,852	1,696,673
Prince Edward Island	287,012	14,887	36,110	28,416	3,243	856	3,967	374,491
Nova Scotia	2,109,700	114,496	326,810	185,220	32,315	5,276	41,372	2,815,189
New Brunswick	1,692,255	91,400	241,695	151,259	25,023	4,269	28,898	2,234,799
Quebec	16,149,848	920,727	2,342,823	1,187,737	209,099	29,647	232,117	21,071,998
Ontario	23,933,841	1,575,588	2,993,388	1,717,896	326,942	73,084	466,590	31,087,329
Manitoba	2,963,433	295,004	381,298	203,939	28,611	13,929	53,712	3,939,926
Saskatchewan	2,361,068	186,022	323,140	196,641	23,279	7,477	35,761	3,133,388
Alberta	5,956,209	282,309	729,229	463,520	75,846	14,214	70,047	7,591,374
British Columbia	7,135,650	533,750	958,351	519,702	75,495	20,249	151,998	9,395,195
Yukon	57,303	1,035	6,347	3,938	780	93	353	69,849
Northwest Territories	109,476	1,368	14,246	12,929	2,213	28	286	140,546
Outside Canada	92,779	1,419	20,662	8,729	1,316	78	540	125,523
Total[2]	64,116,697	4,058,013	8,580,715	4,823,312	827,224	172,828	1,097,494	83,676,283

1. Figures are preliminary.
2. Totals may not add due to rounding.

APPENDIX F

SELECTED BIBLIOGRAPHY

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